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FINANCIAL ACCOUNTING

FOR PUBLIC SCHOOLS

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FINANCIAL ACCOUNTING FOR PUBLIC SCHOOLS

Preliminary
Report of National Advisory
Committee on School Records
and Reports

COLUMBIA
UNIVERSITY

Edited by
Emery M. Foster
Division of Statistics

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FINANCIAL ACCOUNTING FOR PUBLIC SCHOOLS

I. *Improving School Records and Reports*

Acceptance of the responsibility for administering the business affairs of a local school system tacitly implies the recognition of a stewardship or commission of trust from the taxpayers of the given district. In execution of this commission it is necessary that an adequate, accurate, and revealing accounting be made of all school moneys. In addition to following these fundamental principles of sound financial accounting for all school funds, it is evident that a superintendent of schools should establish certain protective measures in the same fashion as do administrative heads of commercial institutions. Accounting for school moneys is a basic obligation of the local board of education, which is the agency that is directly responsible to the taxpayers for all phases of the educational program.

This circular presents the major principles and basic records essential for sound financial accounting together with illustrative forms and procedures which have proved satisfactory in use in both small and large communities.

Illustrations are given of various accounting records and forms. It should be understood that these are not suggested as the only or the best forms to be used for many school systems. The essential thing is to have the proper accounts so that the desired statistics may be available for all required reports. The method of securing these statistics and selecting the best accounting forms to be used will probably always be more or less a local problem which will be worked out in the best manner to fit prevailing local conditions. Various devices will be used in different places, such as bound books, looseleaf books, card systems, bookkeeping machines, tabulating machines, columnar books, special journals, etc.

II. *Minutes of the Board of Education*

The basic records in a system of financial accounting for schools include the minutes of the board of education. School board minutes represent the official and formal record of policies governing financial accounting and all other aspects of a local school program.

Formal adoption of accounting system

Only after the adoption of a financial accounting system is recorded in the minutes of the board of education does it become official. In the adoption of a system of financial accounting for schools, the board of education should give due consideration to the recommendations of the State department of public instruction and the U. S. Office of Education in connection with regular annual financial reports and other financial information which is requested by these agencies.

Adoption of a salary schedule

Inasmuch as personal service generally constitutes from 65 to 90 percent of the total current expenditures within a local school system, the adoption of a salary schedule for all school employees including noninstructional as well as instructional staffs, should also become a part of the officially recorded school board minutes. A consideration of the criteria or standards for a sound salary schedule does not fall within the province of this report. For those who are especially interested in the formulation and adoption of the salary schedule, attention is directed to the bulletin of the Research Division of the National Education Association, Volume XIV, Nos. 1 and 2, January and March 1936.

Personnel policies with financial implications

Sick leave

In light of the direct influence they exert upon the payment of teachers,

it is essential that local boards of education consider and adopt definite policies concerning sick leave. Consideration should also be given by the board to teacher hospitalization or insurance, as well as to the policy that is to be observed in connection with the employment of substitutes for teachers on sick leave. Although existing policies concerning sick leave provisions for teachers vary widely among different sized communities, the ones most often followed are discussed in the following publications:

The American Teacher, Willard S. Elsbree, published by American Book Co., 1939
Fit to Teach, 9th Yearbook, Department of Classroom Teachers, National Education Association, 1938

Substitute teacher

It seems clear that a sound policy in connection with substitute teachers is one under which the board of education both selects and pays the substitute teachers, as opposed to a policy under which arrangements are made between the regular teacher and the substitute teacher upon an individual personal basis. Each and every school system, regardless of its size, should have a list of officially recognized and approved substitute teachers rather than leaving the selection of substitutes to a chance procedure.

Daily wage

Another matter which is intimately connected with financial accounting is the number of days legally recognized as constituting a school teaching period. For example, in determining the amount of money which should be deducted from a teacher's salary for uncompensated absence, it is evident that the daily wage rate will be determined by the number of days legally adopted as a teaching month.

Financial policies affecting business operation

Because of their marked influence upon the operation of business affairs of a school system, some other matters concerning which definite policies should

be established are:

(1) The preparation and distribution of specifications

(2) The letting and acceptance of bids

(3) Cash balances

(4) Short-term borrowing

(5) Long-term borrowing

(6) Insuring of public-school property

The following are examples of school board minutes which define the policy of the board of education and give authorization for official action.

Examples of school board minutes[1]

Award of Contracts for paper towels and mimeograph paper -
By Commissioner ---
Resolved, That the contracts for Cabinet Paper Towels, Roll Paper Towels, and Mimeograph Paper for use in the public schools in the City of ---, according to the specifications prepared by the Purchasing Department, Board of Education, be, and the same hereby are, awarded as follows:

CABINET PAPER TOWELS

--- Paper Company, Inc., - Four carloads (800 cases each, more or less) at a Unit Price of $1.47 per case, net.

ROLL PAPEP TOWELS

The --- Company, Inc. - Two carloads (600 cases each, more or less) their Sample No. 1, at a Unit Price of $1.56½ per case.

MIMEOGRAPH PAPER

--- Company, Inc. - One carload (twelve thousand reams, more or less) their Grade No. 101 Mimeograph, White, at a Unit Price of $.2525 per ream.

They being the lowest bidders meeting specifications, and be it further

Resolved, That the President of this Board be, and he hereby is, authorized to enter into contract with the above-named contractors after the form of contract has been approved by the Corporation Counsel. The certified checks submitted with the bids are to be retained in lieu of bonds.
Seconded by Commissioner ---.
Adopted unanimously.

Purchase of property -
By Commissioner ---
Resolved, That the Board of Education purchase as a part of the West Side School for Boys' Site, from --- - --- and --- ---, property known and described as follows:

[1]In the city from whose records these examples are quoted, the members of the Board of Education are called Commissioners.

Situate in the City of ---, County of --- and State of ---, known as No. 36 King Street; and described as Lot Number Twenty (20) in Section D of the Bush and King Tract as shown on a map made by ---, filed in --- County Clerk's Office in Liber 53 of Deeds at page 535, situate on the east side of King Street; also the north ten (10) feet of Lot Number Thirteen (13) of said Tract, as shown on said map, adjoining the parcel above described on the south.

The purchase price is to be one thousand, five hundred fifty dollars ($1,550.00).

The above property is that described in the option given by the said --- - --- and --- --- dated the 22d day of December, 1937, which option the Board does hereby accept, and the Secretary of the Board is hereby authorized on behalf of the Board to execute an acceptance of said option, and to notify the said --- - --- and --- --- of such acceptance.
Seconded by Commissioner ---.
Adopted unanimously.

Assignment - Day School Work
By Commissioner ---.
Resolved, That, upon the recommendation of the Superintendent of Schools, the following named person be assigned to the position named, and at the annual salary rate stated, beginning January 31, 1938, the assignment subject to the Rules and Regulations of the Board of Education, and to the laws of the State of ---:

--- ---, Home Economics Department, $1,400
Seconded by Commissioner ---.
Adopted unanimously.

Boundary Line Changes
By Commissioner ---.
Resolved, That the district boundary lines of Schools Nos. 1, 23, and 35 be adopted as herewith submitted and that copies of the same be filed with the secretary of the Board and with the principals concerned, and be it further
Resolved, That these boundary line changes shall become effective January 31, 1938.
Seconded by Commissioner ---.
Adopted unanimously.

Approval of School Calendar
By Commissioner ---.
Resolved, That the Calendar for the school year 1938-1939, as submitted by the Superintendent of Schools under date of March 15, 1938, be, and hereby is, approved.
Seconded by Commissioner ---.
Adopted unanimously.

Non-Resident Tuition Rates
By Commissioner ---.
Resolved, That non-resident tuition rates for the school year 1938-1939 be, and they hereby are, set as follows:

Kindergarten, per annum .....$ 50
Elementary, per annum 80
Secondary, per annum 120

Seconded by Commissioner ---.
Adopted unanimously.

Resignation
By Commissioner ---.
Resolved, That the resignation of Mrs. --- - ---, Benjamin Franklin High School, be accepted to take effect June 24, 1938.
Seconded by Commissioner ---.
Adopted unanimously.

Leaves of Absence - Without pay
By Commissioner ---.
Resolved, That leave of absence, without pay, taking effect September 9, 1938, be granted to Mrs. --- - ---, No. 40 School, under the terms of the resolution of the Board of Education adopted October 27, 1922.
Seconded by Commissioner ---.
Adopted unanimously.

Tabulation of Bids.

Board of Education, ---, ---. November 14, 1938
Official tabulation of the bids received pursuant to advertisement for Writing Paper and Newsprint Paper for use in the public schools, according to the specifications prepared by the Purchasing Department, Board of Education, ---, ---.

WRITING PAPER AND NEWSPRINT PAPER

Bidder	*Base Bid*	
--- Company	$4,275.00	
--- & Co., Inc.	4,307.84	Terms Net Cash
	4,121.04	(Alternate bid in letter attached)
--- Paper Co.	4,517.25	Net 30 days
--- Co.	4,625.00	
--- Co.	4,721.00	

I hereby certify that this is a correct tabulation of the bids opened by me beginning at twelve noon, November 14, 1938, received pursuant to advertisement for Writing Paper and Newsprint Paper

(Signed) --- --- ---
Acting Secretary

Authorization to Advertise for Bids for Stage Curtains and Equipment for Various Schools
By Commissioner ---.
Resolved, That the Purchasing Agent be, and he hereby is, authorized to advertise for bids for Stage Curtains and Equipment for Elementary Schools Nos. 7, 11, 28, and 30, and for the Jefferson, Madison, and Monroe High Schools, according to the plans and specifications prepared by the Architect for the Board of Education, bids to be called for in the official paper to wit: the --- --- ---.
Seconded by Commissioner ---.
Adopted unanimously.

III. *Incurring Obligations*

Personal services

Contracts

The staff in a school system falls into two major groups, namely those employed in full-time positions and those employed in part-time positions. (A full-time position is one that covers a full teaching day for a full school or fiscal year. A part-time position may be for either less than a full teaching day and/or less than a full school or fiscal year. An evening school teacher is employed for less than a full teaching day, a summer school teacher for less than a full school year, a special engineer, fireman, or coal passer may be employed for less than a full school year, a bus driver may work only morning and evening, and a doctor, dentist, etc., may be employed for less than a full school day. All of these and similar positions should be considered part-time.) Some of these employees will be on contract and fall under existing tenure provisions, while others will be employed upon the basis of definite limited periods of appointment and will not fall under tenure. Classroom teachers constitute the largest group of full-time employees in a school system. For them an adequate and legal contract should be adopted by the board of education.

Appropriate legal contract forms or published resolutions should be used in the appointment of the instructional and non-instructional staff.

Work orders or other forms of assignment

Part-time employees needed by a school usually fall into one of the following classifications:

(1) Substitute employees for regular staff members

(2) Employees needed for special fields or periods of service such as evening school or summer school staffs

(3) Lecturers, etc.

(4) Special technicians such as electricians, plumbers, etc.

(5) Unskilled employees

Assignment of these part-time employees should be made in all cases by special memoranda, letter, or work order from the superintendent or other properly designated administrative official. No personal service should be rendered save upon the basis of some legal form of authorization. (Figure 1.)

Supplies and materials

In place of a contract or a work order for personal services, we have a purchase order as the authorization for incurring obligations for supplies and materials. Several records may be necessary before the purchase order can be issued.

Requisitions

A requisition is a request for supplies or materials stating the number, kind, size, quality, etc., desired. After it is checked and approved by the proper supervisory officers, it will go to the storehouse for material which is kept in "stores" or to the purchasing agent if the material has to be bought.

If the material has to be purchased and is expensive, or is bought in large quantities, an advertisement will have to be placed for bids on certain definite specifications, to be submitted by a certain time. At this time the bids are opened, tabulated to show exactly what each bidder offers, made available for public inspection, and presented to the board of education for study and official acceptance, usually of the lowest bid which meets the specifications. Illustrations of the forms used in this procedure are given in figures 2 and 3. In making smaller purchases, it is advisable to take informal bids.

After it has been determined from whom the purchase is to be made, the purchase order can be issued, always in duplicate (and sometimes in triplicate or quadruplicate), one copy for the vendor and one for the purchasing agent.

In many cases the third copy is also sent to the vendor to be returned with the goods and if the goods are to be returned direct to a school building or to a central storehouse the fourth copy goes to the person who will receive the goods and check on the quantity and condition. As a matter of good business procedure, whenever possible the receipt of goods should be checked by someone other than the purchasing agent so as to make it impossible for the seller to conspire with the buyer to receipt for and pay for more than is delivered and split the profit. Figure 4 shows a purchase order for a county school system.

When the invoice has been received and is checked against the copy of the purchase order on which receipt of goods has been certified and against the copy of the purchase order in the business office, payment can be made.

Two useful internal records are the vendor index and the supplies and materials index. What and how much is bought from a particular vendor, and how much and from whom particular supplies are bought, are shown by these records.

Vendor index

This is a card or sheet for each company from which purchases are made with an entry for each purchase, showing the date, material bought (or voucher or order number), and total payment, illustrated in figure 5.

Supplies and materials index

This is a card or sheet for each type of supplies and materials purchased with an entry for each time purchased, showing dates, amount, and from whom, and at what price (figure 5). One of the purposes is to show price fluctuations.

IV. *Meeting Obligations*

The journal voucher

The instrument which makes possible the entry in the books of any or all school transactions, is the journal voucher. The voucher in its simplest form is an authorizing and verifying instrument. One journal voucher is an authorizing instrument for the entire school budget. By means of the journal voucher

the budget may be put into operation and expenditures made to meet authorized obligations, the most convenient form of journal voucher is a memorandum in the school board minutes. Journal vouchers are numbered consecutively as are all other series of voucher checks, payment orders, or warrants. A file of journal vouchers should be kept in the accounting office.

A journal voucher is used tc set up revolving funds and petty cash accounts and for authorizing all entries in the bookkeeping system for which no other authorizations, such as a deposit slip, invoice, etc., is available. For illustration see figure 6.

Pay roll procedure for personal services

Proper accounting of expenditures for personal service can be made only if an adequate and efficient pay roll procedure has been adopted. The major factors to be considered in the development of a sound pay roll procedure after proper board resolutions of assignment or appointment indicating salaries, are: The pay interval (20 school days, calendar month, etc.) and payment dates; basis for determining amount of teacher's daily salary for purposes of deductions; and the mechanics of making and verifying of pay rolls. A satisfactory pay roll procedure is one in which the basic forms are prepared in the central office and forwarded to the respective individual schools for entry of absences, names of substitutes, etc., in connection with absences and entry of consequential deductions. Other salary deductions such as for retirement or pension funds, credit unions, group insurance, etc., may be made in the school or central office. Some school systems will prefer to have the pay rolls prepared in the schools.

In school systems where there are approximately 50 or more staff members involved, it will probably be more convenient to anticipate pay rolls approximately 2 weeks in advance. Both for purposes of accuracy and efficiency, it is wise to prepare a master pay roll during the first pay period. With minor

corrections they can be used throughout the school year. Under this plan there is a minimum of writing and the probability of error is greatly reduced. In smaller school systems this master pay roll may be prepared by cutting a stencil, illustration of which is given in figure 7. A master pay roll for a large city school system is shown in figure 8.

In school systems involving 100 or more people the preparation of the master pay roll may be done more efficiently by use of machines. Sometimes in the larger school systems which are fiscally dependent and also in rural areas in which business affairs of the schools are conducted by general county officials, certain special subsidiary pay roll forms, often required by law, must be used. Such individual State requirements are too numerous to consider here, but the State department of public instruction within a given State should render marked service to local school systems in connection with the establishment of a pay roll procedure which conforms to the existing legal requirements.

Voucher system for all payments

A school system should never incur financial liability unless funds for meeting such liability are available or there is a reasonable certainty that necessary funds will become available. It should be recognized that a liability is incurred whenever a purchase order is issued or a contract is made.

Therefore, accounting for such school expenditures should be made upon an accrual rather than a payment basis. That is, such expenditures should be accounted for as soon as liabilities chargeable to the current fiscal year (obligations or bills, purchase orders or contracts) are incurred, whether paid or not, rather than after cash payment is made. The accrual basis of accounting for such items shows more nearly at any given time the true expenditure and the true cost of the school administrative unit for a particular period while disbursements for such items (cash payments) would show only the amount of cash

which has been paid out between given dates.

The purchase of commodities or the contracting of personal services may be recorded in either a purchase journal or a voucher register. The purchase journal is simply a form providing for a record of contracted and rendered services and purchase of materials. The voucher is the authorization for, and final record of, payment. If a journal is used, provision should be made for reconciliation because of changes that inevitably arise from discounts, delivery charges, and substitutions.

In becoming acquainted with the voucher system it is essential to have a clear understanding of what the term voucher means. It has previously been suggested that in the simplest sense the term voucher means an authorizing or verifying instrument - "A document certifying a certain transaction, especially a written form attesting the propriety of the payment of money." [2]

The voucher system of recording purchases is a plan in which the voucher or authorizing instrument (that is, paper) for contract or purchase is used as the basis for the allocation and distribution of obligations or expenditures. Several kinds of vouchers may be used in meeting school liabilities. However, unless otherwise stipulated, the term voucher will be used to refer to the authorizing instrument for the payment of funds. The two basic kinds of vouchers which are most commonly used in meeting school bills are: First, a check or payment order which may be used with a voucher jacket; second, a voucher check on which the essential details of the payment are recorded. As everyone is familiar with the form of the usual bank check or payment order, no illustration is needed.

The voucher check

As previously indicated, many schools prefer to use the voucher check,

[2] Municipal Accounting Statements, National Committee on Municipal Accounting, p. 155.

sometimes called voucher warrant, rather than the plain voucher or ordinary check. When a voucher check or voucher warrant is used the voucher jacket is not needed since the voucher check both serves as an instrument of payment and at the same time meets the functions rendered by the voucher jacket, that is, provides space for indicating which accounts are to be charged and, if printed with a restricted endorsement, serves as a valid receipt. If school bills are paid by the voucher check, the voucher check should be issued in duplicate or triplicate, the original copy being used as the instrument of payment and sent to the payee. The voucher check should be divided into two parts separated by perforation, the bottom part of the voucher check carrying provision for dates, memoranda concerning discounts, extensions, corrections, amount actually paid, and the invoice number on the basis of which payment was made. Some voucher checks carry these data on the face or above the endorsement on the reverse side. See figures 9 and 10.

In fiscally independent school systems the voucher check should be made in duplicate, the original being sent to the payee and the second copy filed. A few school systems desire to have a second copy on file, in which case the voucher check is issued in triplicate and both the second and third copies are filed.

In fiscally dependent school systems and in systems in which an official of the school board keeps a complete set of records of school payments, the voucher check is issued in triplicate, the second copy being filed in the office of the chief executive and the third copy sent to the official of the board. For school systems employing fewer than approximately 100 employees, the voucher check plan is generally adequate and the voucher jacket is not necessary.

The voucher jacket

The voucher jacket, as the name implies, is a cover in which vouchers, in-

voices, etc., are to be filed. The face of the voucher jacket carries designated spaces for coding, thereby allocating to the proper account or accounts the purchases or services covered by the vouchers, invoices, etc., included in the voucher jacket. It allows for an analysis and recapitulation of the enclosed material. The back of the voucher jacket provides space for specifying the particular school unit or units for which the expenditure has been made. The voucher jacket should be used wherever the ordinary voucher or payment order is used in meeting school bills. The second copy of a purchase order, the corresponding invoice, and the cancelled voucher may be stapled together and filed. The voucher jackets may be filed in either numerical or alphabetical order, but the more satisfactory practice seems to be one in which the voucher jackets are filed numerically which facilitates auditing. The voucher register serves as an index. Use of the voucher jacket increases the ease and accuracy of posting to the ledger. Figures 11, 12, and 13 show voucher jackets.

The voucher jacket is especially useful in recording payments for the pay roll or for supplies and equipment which have to be charged to a number of different accounts or funds, or if payment for a number of invoices is made by one check. If not too complicated, one voucher jacket may be made for the entire pay roll covering check --- to check ---, with the proper distribution indicated for posting to one or more funds.

V. *Accounting for Receipts*

The two records essential for the sound accounting of school receipts are a cash receipt book and an appropriation, allotment, or fund ledger. In their simplest forms these respective records are: (1) Cash receipt book - the listing of all moneys received along with source and date of receipt; and (2) appropriations or funds ledger - a listing of moneys in terms of definitely established, and often legally defined, funds.

As may be seen from figures 14 and 15, a common practice is to combine the cash receipts book and the appropriations ledger in small school districts. From the standpoint of designated function, it may be the obligation of the chief executive to keep a record of cash receipts while the responsibility for appropriation or fund recording falls upon the treasurer or comptroller of school funds. In the fiscally independent school systems and the school systems which are fiscally independent, save for passage upon the budget by a school district meeting, the treasurer of the school district is usually the treasurer of the board. In school systems where the board of education is fiscally dependent the agent usually responsible for appropriation or fund accounting is the city or county treasurer.

Each local administrative unit will have receipts from State and local sources which will be defined by the State or local unit and must be accounted for as defined. To facilitate the reporting of receipts through the county and State to the U. S. Office of Education, these special State and local funds should be classified under the general types of income recognized nationally as follows:

Revenue and nonrevenue receipts

It should be noted that the distinction between revenue and nonrevenue receipts is not based on whether the money is available for current expenditure or not. *Revenue receipts* are "Additions to cash or other current assets which do not increase any liability or reserve, nor represent the recovery of an expenditure."[3] *Nonrevenue receipts* are amounts received from sales of property

[3]Municipal Accounting Statements, National Committee on Municipal Accounts, Bulletin 6, p. 150

and proceeds of insurance adjustments, which are exchanges of property for money and represent no additions to assets, and amounts received from loans or bond sales which must be received again from revenue sources before these bonds or loans are paid.

Refunds of money collected as taxes should be abated against receipts in final reporting.

The separation of revenue and nonrevenue receipts make it possible to add revenue receipts over a period of years to arrive at a true figure for total income for schools. From the standpoint of income over a period of years all nonrevenue receipts are duplications but have to be included in the statement for a given year in order to fully account for receipts of that year. Amounts borrowed and paid back during that year should be excluded from general statements. Since the outright sales of obsolete equipment and junk are exchanges of property for cash and do not increase income over a period of years, receipts from this source should be entered as nonrevenue receipts.

Revenue receipts by source

Revenue receipts are derived more or less regularly from specific sources and the amounts of revenue receipts may usually be accurately estimated.

Revenue receipts are recorded in terms of the taxing unit or other source from which they come, as Federal, State, county, local (school district, city, town, township, or other local municipal corporation), philanthropic and all other sources, or in terms of the method of production, as income from permanent funds, income from leasing school lands, appropriations, and receipts from specific taxes.

There are two factors which should be considered in determining the source of a revenue receipt, namely:

(a) Moneys collected and distributed in LIKE amounts (or less collection charges only) should be recorded as receipts from the political subdivision from which such revenue receipts were collected.

(b) Moneys collected and distributed in DIFFERENT amounts should be recorded as receipts from the political subdivision which distributed such revenue receipts.

In the first instance the political subdivision, State or county, acts as a collecting agency only, but in the second instance the State or county acts also as an equalizing agency, collecting the funds where they are available and distributing them where they are needed.

Federal - Record as Federal moneys revenue paid into the Federal Treasury and distributed therefrom either directly to local school units or through the State and county to the local unit. Record as Federal aid appropriations for vocational education moneys received from the Smith-Hughes and George-Deen Acts excluding amounts for vocational rehabilitation. Record under other Federal funds moneys paid by the Federal Government for educating Indians in local public school systems, moneys derived from Federal forest reserve and Federal oil royalties and emergency funds for education.

State - Record as State moneys revenue paid into the State treasury and distributed therefrom on a different basis from that on which it was collected. (Moneys collected by the State as an agent and returned in like amount as collected to the unit from which collected should be recorded as revenue from the unit from which collected. Federal funds received through the State as a distributing agency should not be considered State funds.)

County - Record as county moneys revenue paid into the county and, except where the county is the unit for school administration, distributed to the

local administrative units on a different basis from that on which collected. (Moneys collected by the county as an agent and returned to the local units in like amount as collected should be recorded as local unit revenue except where the county is the school district. In such cases they should be recorded as county revenue. Federal and State funds received through the county as a distributing agent for some other taxing unit should not be considered county funds.)

Local - Record as local moneys revenue levied, collected and spent by local taxing units - local school administrative units, cities, towns, townships, or other local municipal corporations.

Philanthropic (educational foundations) - Record moneys received from the General Education Board, Rosenwald Fund, Jeanes Slater Funds, and other educational foundations.

Other (including advancements) - Include as other revenue receipts, fines, penalties, gifts (except from educational foundations), bequests and contributions, advancements, "incidental" rents, interest on bank deposits and invested funds, and tuition paid by school patrons (tuition money transferred from one school unit to another should be excluded here but included under transfers).

Fees and rentals which are service charges and are not subject to return, less breakage deductions, etc., and fines, may be charged directly to other revenue receipts. If any part of a receipt of this type may be used to replace the service or supply for which it is levied, the receipt should be handled through an advancement or revolving fund, from which the net only will be used as a revenue receipt. "Incidental" rents are those received from renting some property which was acquired and is being held for other than income producing purposes; for example, a house on a piece of land that is being held as a future

site for a school building but is rented pending the building of the school. Rents received from mineral lands, grazing lands, and investments of permanent school funds, held for income producing purposes, should be listed as income from permanent funds, when this item is requested separately.

"Advancements are those moneys advanced from regular school funds by the board of education for materials, or services, from which revenue is expected." (Principles and Practices of Financial Accounting for Schools, John Guy Fowlker, p. 97.) Receipts from advancements (revolving funds) are the NET profits resulting from the advancement accounts, such as profits received from the sale of textbooks, from cafeterias, athletic contests, public-school entertainments, etc.

Nonrevenue receipts

Include as nonrevenue receipts those receipts which either incur an obligation which must be met at some future date or which change the form of an asset from property to cash and therefore decrease the amount and the value of school property. Moneys received from loans, sale of bonds, sale of property, both major and minor (except that purchased for resale and included in advancement accounts) and from proceeds from insurance adjustments constitute most of the nonrevenue receipts.

Abatements

Refunds of taxes, tuition, etc. should be treated as abatements against receipts in making the final statement of income.

Loans and bond sales - Include receipts during the fiscal year from the sale of bonds (except from bonds issued to refund or redeem existing bonds) and from short-term loans (except those *incurred and paid* during the same fiscal year, sometimes called current loans).

local administrative units on a different basis from that on which collected. (Moneys collected by the county as an agent and returned to the local units in like amount as collected should be recorded as local unit revenue except where the county is the school district. In such cases they should be recorded as county revenue. Federal and State funds received through the county as a distributing agent for some other taxing unit should not be considered county funds.)

Local - Record as local moneys revenue levied, collected and spent by local taxing units - local school administrative units, cities, towns, townships, or other local municipal corporations.

Philanthropic (educational foundations) - Record moneys received from the General Education Board, Rosenwald Fund, Jeanes Slater Funds, and other educational foundations.

Other (including advancements) - Include as other revenue receipts, fines, penalties, gifts (except from educational foundations), bequests and contributions, advancements, "incidental" rents, interest on bank deposits and invested funds, and tuition paid by school patrons (tuition money transferred from one school unit to another should be excluded here but included under transfers).

Fees and rentals which are service charges and are not subject to return, less breakage deductions, etc., and fines, may be charged directly to other revenue receipts. If any part of a receipt of this type may be used to replace the service or supply for which it is levied, the receipt should be handled through an advancement or revolving fund, from which the net only will be used as a revenue receipt. "Incidental" rents are those received from renting some property which was acquired and is being held for other than income producing purposes; for example, a house on a piece of land that is being held as a future

site for a school building but is rented pending the building of the school. Rents received from mineral lands, grazing lands, and investments of permanent school funds, held for income producing purposes, should be listed as income from permanent funds, when this item is requested separately.

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Nonrevenue receipts

Include as nonrevenue receipts those receipts which either incur an obligation which must be met at some future date or which change the form of an asset from property to cash and therefore decrease the amount and the value of school property. Moneys received from loans, sale of bonds, sale of property, both major and minor (except that purchased for resale and included in advancement accounts) and from proceeds from insurance adjustments constitute most of the nonrevenue receipts.

Abatements

Refunds of taxes, tuition, etc. should be treated as abatements against receipts in making the final statement of income.

Loans and bond sales - Include receipts during the fiscal year from the sale of bonds (except from bonds issued to refund or redeem existing bonds) and from short-term loans (except those *incurred and paid* during the same fiscal year, sometimes called current loans).

The receipts from bonds issued to refund other bonds and from short term loans are *forms of nonrevenue advancements* and may be accounted for as are the other advancement funds. Under this procedure, the only receipts from these sources that should ever be entered as general receipts are the net income from refunding transactions and the unpaid short term loans which have to be carried over at the end of the fiscal year. These are included to balance receipts and expenditures and show the amount by which expenditures exceeded real income during the fiscal period. An alternate method of handling short-term loans is to enter all cash receipts and cash payments on such loans, but to report at the end of the year only the balance remaining unpaid, deducting from both receipts and expenditures the amount received and repaid during the fiscal year.

Sales of property and insurance adjustments - Record moneys from the final sales of school buildings and grounds, library books, furniture, scientific apparatus, automobiles, desks, machines, or other property, and proceeds from insurance adjustments. Receipts from occasional sales of property, not bought for resale purposes, should be abated against the expenditures for this property if possible, otherwise they should be entered as nonrevenue receipts. (Receipts from advancements, which are revolving funds, should not be included here.)

Balances

Include balances from revenue and nonrevenue receipts.

Transfers

Record as transfers from other school units moneys received by one school unit from another for services rendered children who are residents of the unit paying for these services. Transfers are usually for tuition or transportation, but they may occasionally be for other purposes. (While these transfers are

receipts from the standpoint of the local unit, they should be segregated in State figures as they are NOT receipts from the standpoint of the State or Nation as a whole.)

Revenue receipts by method of production

Permanent funds - Record income from permanent invested funds, exclusive of moneys invested to meet future bond obligations. Include as income from permanent school funds, in instances where these funds are nonexistent, but are acknowledged debt, money appropriated to guarantee interest which normally would have been earned by such funds if existent.

School lands - Record rentals, leases, and other income from lands set apart for the partial support of public schools. Exclude rents from property owned by schools and held for future use or disposal rather than as a permanent investment to produce revenue.

Appropriations - Record moneys set aside periodically by legislative action for public school purposes, including moneys for some specific purpose, such as vocational education, education of the handicapped, high-school tuition, etc. The appropriating body may be the State legislature, county board, city council, or town meeting. Include as Federal appropriations money received under the Smith-Hughes Act and the George-Deen Act.

Taxes - Record moneys derived from specific taxes allocated for school purposes such as the following taxes: Income, poll, personal property, real estate, utility, sales, etc. Specific county school taxes must not be confused with county appropriations for schools from general county funds.

Subsidiary accounts may be kept for receipts by method of production of funds.

VI. *Accounting for Expenditures*

It is, of course, realized that no *one* distribution of expenditure figures will give data for both functional and object costs. Large school systems should have two and possibly three distributions for each expenditure.

The basic forms necessary in the accounting of school expenditures are the voucher or check register and expenditure distribution ledgers. In its simplest form the voucher or check register may be only a listing of vouchers issued, with date of issuance and to whom and/or for what payment was made. Figures 14 and 15 show simple and complex voucher registers.

The distribution ledger is merely a set of forms on which expenditures are distributed in terms of the various accounts. The main headings necessary for a complete system of financial accounting for school moneys are as follows:

1. Administration (General Control)
2. Instruction
3. Auxiliary Services
4. Operation of Plant
5. Maintenance of Plant
6. Fixed Charges
7. Capital Outlay
8. Debt Service

It will be observed that the headings of the distribution ledger correspond to the classifications of the biennial financial report made to the U. S. Office of Education, and also are the same as the headings usually found in the annual financial reports to the State departments of public instruction or county superintendent's office and should be identical or similar in structure to those in the budget. The first six are known as the current expense accounts.

In school systems employing approximately 25 or more persons, the voucher register is often expanded into a summary distribution ledger as well as a detailed voucher record as illustrated by figure 15.

Prorating

In allocating expenditures it is thought advisable to encourage as much prorating to various functions and educational levels as the local administrative unit desires. In reporting expenditures for personal services, the usual instructions in the U. S. Office of Education forms are to charge the entire amount to the function that any person performs for half- or more than half-time. This procedure probably gives reasonably accurate State and national totals but for any single school system may give a rather distorted picture. Therefore, in local records it is advisable to prorate salary expenditures on a time or other basis to the various functions performed by a single individual and to the various types of schools or levels of education.

When it is not possible to prorate salaries easily on a time basis, as for example for persons who have general administrative and supervisory duties, the average daily membership of pupils may be used as the basis for prorating.

Janitorial costs may be prorated on the basis of floor space used for different types of schools (elementary, secondary, etc.). Heating may be prorated according to cubic feet of air space in rooms used by each type of school. Bulletin No. 3, Public School Pupil-Cost Accounting of the National Association of Public School Business Officials, shows in table IV, p. 37, the basic data necessary for various methods of prorating other than on a time basis.

1. *Administration (General Control)*

Include under administration, expenditures for the groups of activities which deal with: (a) The carrying out of policies that provide financial and educational conditions under which the pupil, teacher, principal, and supervisor may work to best advantage; (b) the provision of channels through which the course of study, general data, and instruction may be quickly and effectively

placed in operation; (c) the provision of mediums through which information of conditions in the schools may be transmitted to the central office; (d) the preparation of general data and reports; (e) general research activities; and (f) general publicity.

In general, administration includes all expenditures for the central office staff which spends little or no time, or at most, less than half time, outside the administrative offices.

Only such general control as is system-wide and not confined to one building, subject, or narrow phase of school service should be included under administration. Such expenditures should be classified under the following headings:

Board of education

Include expenditures for such general administrative services as are rendered by the board of education, the secretary, the treasurer, professional consultants such as lawyers and architects, and for school elections.

General and educational administration

Include expenditures for public information services; educational administration by the superintendent and associate, deputy, or assistant superintendents; personnel division, administrative research for general policy making, and school census and attendance. EXCLUDE test and measurement work except when conducted as part of an evaluation survey for administrative purposes, psychological and curriculum laboratories and guidance and placement division which should be reported under Instruction.

The administration of Auxiliary Services should be included as a part of the expense of the service.

Business administration

Include expenditures for finance and accounting offices, purchase and supply offices, and buildings and grounds offices; cost of collecting taxes (deductions from amount collected), and expenditures for any other business functions of the school district.

Salaries and per diem

Administrative - Record salaries of the superintendent, deputy and assistant superintendents, directors and other general, educational, and business administration officers who perform professional administrative work as distinguished from clerical. Be sure to include the salaries of county or local superintendents when paid directly from general State or general county funds in order that your expenditures may be comparable with those for school systems in which such persons are paid from local funds. Of course, the income for these payments would have to be included as appropriations from the State or county. For the board of education include per diems, WHICH ARE MORE COMMON THAN REGULAR SALARIES.

Clerical - Record salaries or wages paid to clerks, stenographers, office assistants, telephone and switchboard operators, etc., who assist the administrative personnel.

Supplies and other expenses

Record expenditures for travel and for supplies and materials used for administration, as well as freight and cartage thereon, if separate accounts are kept. The usual supplies are ink, pencils, paper, carbon paper, and other materials which when once used are actually consumed, or do not usually last more than 5 years.

In small units it may only be necessary to keep accounts for the major

items which are to be reported through the State to the U. S. Office of Education as follows:

Administration (General Control):	
1. Salaries:	
a. Board of education[1]	$_____
b. Administrative officers	_____
c. Clerical assistants	_____
2. Supplies and other expenses ..	_____
Total	_____

[1]Includes per diem.

In school systems in cities the accounts should supply data necessary for reporting the items on Forms 8-010 and 8-013 biennially to the U. S. Office of Education.

2. *Instruction*

All direct and personal services to and with children should be included in the instruction account under teaching and other instructional service. Therefore, in addition to the supervisors, principals and their assistants, and the classroom teaching staff, include as "other instructional staff" the psychological and testing service, study hall teachers, auditorium teachers, counselors, librarians, etc. Department heads will usually be either supervisors or teachers or both.

Where teachers or other instructional staff members are assigned administrative duties usually performed by the principal or his staff and are given time-off from teaching and/or extra pay for these duties, the prorated expense should be shown in the account for the principal and his staff and only the expense for teaching in the account for teachers.

Record expenditures for those groups of activities concerned directly with teaching or aiding the teaching of children or improving the quality of teaching. These are the activities of the supervisor, principal, and teacher

and of the other instructional staff.

Salaries

Record the salaries of the supervisors, principals, teachers, librarians, visiting teachers, teaching physicians and nurses, secretaries, clerks, stenographers to the instructional staff, and all other employees who devote at least half of their time to instructional activities or whose services are prorated. When recording salaries of instructional staff, include amounts deducted from salaries for payments to retirement funds.

Supervisors - Record salaries of persons who are employed for at least half their time in the supervision of instruction, such as general supervisors (elementary and secondary) and supervisors of subjects, such as mathematics, history, manual arts, home economics, music, drawing, etc. (Supervisors who give more than half their time to teaching should be reported as teachers or their salaries should be prorated. In case supervisors divide their time between elementary and secondary schools, the cost of such service should either be prorated on the basis of the time given to each school or charged to the organization to which the major portion of time is devoted.) All supervision of attendance enforcement is to be classified as General Control.

Principals or teaching principals - Record salaries of persons in charge of schools, such as principals or vice-principals of elementary schools, secondary schools, vocational schools, etc., who devote at least half of their time to the supervision of instruction. (In case principals divide their time between the principalship and instruction or elementary and secondary schools, the cost of such service should either be prorated on the basis of the time given to each service or school or charged to the organization to which the major portion of time is devoted. Head teachers, sometimes called *principals* or

teaching principals, who teach more than half time should be reported as teachers or their salaries should be prorated.)

In an administrative unit where the chief executive of the board of education is called the *principal*, record his salary under administration and not under instruction if he devotes at least half of his time to administrative duties, or prorate his salary between administration as a superintendent and instruction as a principal.

Teachers - Record the salaries of all persons engaged more than half time in classroom instruction or prorate on basis of actual time spent in teaching. Include teachers of special classes for the blind, for the deaf, and for the mentally defective, etc.

Other instructional staff - Record salaries of librarians, study hall keepers, deans, guidance officers, psychologists, psychiatrists, visiting teachers, etc.

Clerical assistants - Record salaries and wages of clerical assistants assigned to supervisors, principals, teachers, and other instructional staff.

Textbooks

Record only the cost of books furnished free to all pupils in the school or in certain grades, or, if possible, only such part of the cost as applies to the present year. This may be done if a *prepayment account* is kept to which the full expenditure for new textbooks is charged and only the part applying to a particular year, as for example, one-third, if the textbooks are intended to last 3 years, is charged as an expenditure against the current year. Another way of arriving at the cost applying to the present year is to keep a repair and obsolescence account for repairs to the textbooks and for books which are lost or the use of which is discontinued. The annual entries in this account

are charged as a current expense for free textbooks. The expenditures for textbooks furnished free to indigent pupils only should be reported under auxiliary school services.

Teaching supplies

Include supplies used by pupils or by instructional staff in the teaching program.

Other supplies and expenses.

Record expenditures for diplomas, commencement exercises, assembly speakers, etc., and materials and expenses, other than salaries, connected with school libraries, but excluding school library books.

The simplest instruction ledger should provide for the following accounts which are those reported all the way through the Federal Government:

Instruction:	
1. Salaries:	
a. Supervisors	$_____
b. Principals	_____
c. Teachers	_____
d. Other instructional staff	_____
e. Clerical assistants	_____
2. Textbooks	_____
3. Teaching supplies	_____
4. Other supplies and expenses[1]	_____
Total	_____

[1]Excluding library books.

School systems in cities may desire to keep a distribution ledger that will at least supply the data for U. S. Office of Education Forms 8-010 and 8-013.

3. *Auxiliary Services*

The former Coordinate Activities and Auxiliary Agencies are grouped under one account, Auxiliary Services, which account has been separated into three parts: (1) School Services; (2) Transportation; and (3) Community Services.

The reason for this change is the fact that almost every school system expends money for certain community services which are not exclusively for the pupils and should, therefore, be separated and not charged in pupil-cost. Transportation, which is a relatively large item in some systems, does not exist in others, and, therefore, will have more meaning if treated separately.

In addition to providing for funds spent by the local board of education, a record should be kept of funds spent by the city or county government for Auxiliary Services which in most districts are paid for out of school, not general municipal, funds. This will give comparable figures for cities receiving service paid for by other departments of the government. Whenever funds spent by other departments are included in reports, similar amounts must be included as appropriations in the receipts statement.

School services

Health - Include expenditures for medical, dental, and nurse service in the nature of inspection, treatment, weighing, etc., which is not direct instruction. The administration of these services should also be included here. All costs for physical education or health instruction, including physical examinations, tests, and weighing, considered a part of these instructional programs should be charged to Instruction.

Other - Other school services to be included here are the relatively small payments for providing textbooks, shoes, rubbers, glasses, free lunches, etc., to indigent pupils (if such articles are not provided free to all pupils), direct expenditures or deficits for extracurricular activities for school pupils; lunch room deficits, etc., if paid from school funds.

Transportation

Include expenditures for transportation furnished by publicly owned or

maintained systems and by contract. This should include expenditures for administration, operation (salaries of drivers, gas, oil, etc.), maintenance (repairs and replacements), contracts for bus service, payments to persons in lieu of transportation (such payments for board and room in town), all insurance incidental to transportation, etc. If, in a local accounting system, insurance is carried in the Fixed Charges account, transportation insurance should be kept as a separate item, so it can be reported as a part of transportation expense when requested. In some States interdistrict payments for transportation (in lieu of tuition of nonresident pupils) should be reported as transfers under Fixed Charges and not under transportation.

Community Services

Public libraries under board of education - Where the local public library is financed out of public school funds, all expenditures (salaries, supplies, books, and equipment) for service to the public should be included here. Expenditures for services to the schools should be allocated to the other accounts in the same way that other school costs are charged.

Other - Include expenditures for operating public recreation facilities, community centers, community forums, etc.; for services for private and parochial school children; and for the custodial and detention care of children in residential or day schools financed by the local board of education. The expenditures for regular school services for these children should be charged to the other accounts in the same way that other costs are charged only if attendance is credited to the school district.

The most common services rendered to private and parochial schools by public school systems are attendance service, free textbooks, transportation service, and health service. The cost of such services should, of course, not be

charged against educating the pupils attending the public schools.

In some county school systems the county agricultural agent or the county home demonstration agent is a part-time employee of the school system. In these cases, the salaries and expenses of these agents should be included as Community Services.

The minimum ledger accounts for Auxiliary Services should provide data for the report of the State department of education to the U. S. Office of Education as follows:

Auxiliary Services:	
1. School Services:	
a. Health services:	
(1) Salaries	$
(2) Supplies and expenses	
b. Other school services:	
(1) Salaries	
(2) Supplies and expenses	
Total	
2. Transportation:	
a. Salaries	
b. Supplies and expenses	
Total	
3. Community Services:	
a. Public libraries under board of education:	
(1) Salaries	
(2) Supplies and expenses	
b. Other community services:	
(1) Salaries	
(2) Supplies and expenses	
Total	
GRAND TOTAL	

City school systems may want to provide the accounts which will give the data requested on U. S. Office of Education Forms 8-010 and 8-013.

4. *Operation of Plant*

The operation account deals with expenditures involved in keeping the physical plant open and in use.

Include all work (except repairing) which is repeated somewhat regularly - daily, weekly, monthly, or seasonally - that is, all housekeeping expenditures. Include for salaries and wages items such as the following: Salaries of janitors, janitors' helpers, engineers, firemen, matrons, watchmen, etc.; for fuel, include coal, gas, and gasoline if used for heating, fuel oil, and wood, including freight, drayage, and labor involved in securing the same; for supplies include brooms, mops, sweeping compounds, soap, dusters, electric pumps, electric light bulbs, paper cups, towels, toilet and other janitorial supplies which in general are not expected to last more than 5 years. Under other expenses, include the cost of caring for lawns, regular telephone service, flags for outside buildings, freight, express, drayage, laundry, etc., where they cannot be charged to the activity for which they were incurred. (Upkeep, repairs, and replacements should be reported as maintenance, and expenditures resulting in increased valuation of the plant should be reported as capital outlay.)

The simplest ledger should provide for the following operation accounts which are reported through the State to the U. S. Office of Education:

Operation of Plant:	
1. Salaries of janitors, engineers, etc.	$
2. Fuel or heat	
3. Water, light, and power	
4. Supplies	
5. Other expenses	
Total	

Large school systems may want to provide separate accounts for water and telephone or accounts which will give data for more detailed reports as requested biennially in U. S. Office of Education Forms 8-010 and 8-013.

5. *Repairs and Replacements (Maintenance) of School Plant*

In the repair and replacement of the school plant, both contractual and non-contractual services are used. In order to have data available for the object classification (salaries, supplies, and expenses) as well as for types of school and character classifications (repairs to grounds, etc.) it is necessary to record both types of expenditures. An item for the salaries and wages for non-contractual maintenance services was not collected by the U. S. Office of Education previous to 1941-42.

In reporting for city systems where the city government and not the school board handles the repairs, these expenditures should be included under contractual service, noting that the city makes all repairs.

Because in many communities the term Maintenance is used to designate the entire cost of running the schools, emphasis has been placed on the content of the account by using Repairs and Replacements as the chief description.

Record all expenditures made for the restoration of any piece of property (including grounds, buildings, and equipment) to its original condition of completeness or efficiency, either through repairs or by replacements with property of equal value and efficiency. Exclude expenditures for improvement of grounds in the nature of permanent equipment, and expenditures for improvements of buildings which increase the value of the plant. Such expenditures should be included under Capital Outlay.

If additional values (not merely fluctuations in price) and increased efficiency result through replacements, these must be charged to Capital Outlay in the amount of such excess or additional value. For example, if a desk inventoried at $15 is replaced by one worth $35, $15 is charged to Maintenance and $20 to Capital Outlay. Again, the cost of grading and seeding a lawn for the first time is charged to Capital Outlay; the cost of reseeding a portion of it that has been destroyed, is charged to Maintenance; while the cost of fertilizing or mowing the lawn should be charged to Operation. Another example is, if the old equipment is turned in and credited on the purchase of new, the whole bill is then chargeable to Capital Outlay.

Since a separate account is carried for transportation under *Auxiliary Services*, record maintenance of transportation equipment as an item under that account if carried in the Maintenance account or, as a separate item which can be reported as part of the cost of transportation.

Grounds

Regrading of sites, reseeding of lawn, replacement of shrubs, repair of walks and fences, etc., are items which should be charged to upkeep of grounds.

Buildings and mechanical equipment

Include resurfacing of floors, painting, replacing broken windows, etc., and all repairs to mechanical equipment, such as plumbing, heating, lighting, ventilating, and repairs to pipe lines, pipe line tunnels, etc., between buildings, and to service systems such as central heating plants.

Educational equipment and furniture

In general this includes all repairs and replacements of movable equipment (not built into the building) desks, chairs, typewriters, all special equipment for commercial, agricultural, home economics, trade subjects, etc. Some school systems will want separate accounts for educational equipment for certain subjects.

Probably the simplest ledger should carry three maintenance accounts, one for salary or wage payments to persons on the regular pay roll of the school system for time spent in repair work, one for supplies and other expenses for materials used by these persons, and one for contractual services when the contractor furnishes all materials. Even the simplest ledger accounts for maintenance of plant should separate salaries from supplies and other expenses *if* repairs are made by hiring men to use supplies and materials bought by the school board. *If all maintenance work* is done by contractual service, in which the contractor supplies both labor and materials, only one account will be necessary for Maintenance in small systems. Larger school systems may want to keep two types of ledger accounts as follows:

First type of account

Repairs and Replacements:	
1. Maintenance by employees of school:	
a. Salaries and wages	$_____
b. Supplies and expenses	_____
2. Maintenance by contractual service	_____
Total	_____

Second type of account

Repairs and Replacements:	
1. Upkeep of grounds	$_____
2. Repairs and replacements of buildings and mechanical equipment	_____
3. Repair and replacement of educational equipment and furniture	_____
4. Other expenses of maintenance	_____
Total	_____

6. *Fixed Charges*

A classification of Fixed Charges accounts has been made similar to that made for Auxiliary Services, since some of these items are not legitimate per pupil cost charges against the pupils now in school.

The first section of this account, Fixed Charges Allocated to Pupil Cost, is in the nature of an insurance, contingency, and liability account except for the item of rent, which remains here as there seems no better place to put it. Rent is a composite charge being partly in lieu of Maintenance, partly in lieu of Interest, and may sometimes also be in lieu of Operation. Since it is not prorated to these functions, rent should for uniformity be reported in the Fixed Charges schedule.

Since some school systems, in lieu of carrying commercial insurance, make certain sickness and accident payments, these have been included to be comparable with insurance premiums in other places. Payments of pensions from current funds to retired teachers where no retirement fund exists and payments by the district to teacher retirement funds for teachers now in service are included as a form of old age insurance premiums.

These transfers from current funds into teacher retirement funds are treated as expenditures for two reasons. This money comes out of current re-

ceipt and is no longer available for general expenditure, but to balance with expenditures it must be considered. The actual payments during the year by the State (or other)teachers' retirement fund to teachers retired from a particular school district, may not be known to the district and have no relationship to the current receipts. The actual pension payment to the teacher may consist of money contributed by the teacher, by several districts, by the State, and interest from deposits and investments and could not, therefore, be considered as a district expenditure. From a practical standpoint it is, therefore, necessary to consider the transfers as expenditures of the local district.

The second section of this schedule - Fixed Charges NOT Allocated to Pupil Cost - includes certain payments and cash transfers for services which are not connected with pupils who are being educated in a particular school system at the present time.

Fixed Charges Allocated to Pupil Costs

Insurance - Record expenditures for all insurance premiums, except for transportation equipment, for employees, and for bonding administrative officials. If a prepaid account is kept, record in the expenditure ledger only the amount which is applicable to this reporting period. Include all forms of insurance and distribute the amount for each, if called for, in a footnote to this item.

Prepaid account - Include in prepaid accounts, payments made within a given year for service extending beyond the year of payment. (Prepaid expenses are disbursements but not expenditures.)

For example: If the schedule of payment of insurance premiums within a local school system is not arranged so that the total annual insurance premium payments are about the same, the insurance premium payments should be included in such an account. Where a special prepaid account is kept, a fire insurance

premium of $75 covering the current year and two additional years is paid and no fire insurance premium is paid the next year, $25 should be allocated to Fixed Charges and the remaining $50 included in a prepaid account. (If this method is followed, the amount prepaid will be included under its proper expenditure heading in the year to which it applies.)

Judgments or payments in lieu of them - In accident cases involving negligence there may be judgments against the Board of Education. Some school systems in order to avoid such court cases, pay medical and hospital bills or make direct settlements. These payments should be recorded in the same account with judgments.

Sickness allowances - These allowances take two forms, either direct payments to the person who is sick or payments to a substitute for the person who is sick. All payments on account of sickness *over and above normal salary costs* should be charged to this sickness account.

Retirement Funds - Record in this item payments made by administrative units from current funds to retirement funds or as direct pensions where no retirement fund exists. Exclude amounts deducted from teachers' salaries, as these deductions are reported as part of the salary item under instruction. In some places there will be payments to civil service retirement funds for non-teaching school employees which should also be included here.

Rent - Record all rent paid for use of private property for school purposes, except such as is in the nature of installment payments on equipment which will become the property of the schools.

Fixed Charges NOT Allocated to Pupil Costs

Transfers (tuition, transportation, etc.) - Include transfers to other school administrative units for tuition, transportation, etc., for pupils being educated in these other districts. These inter-district transfers have

to be recorded and reported separately in order that they may be excluded from consolidated expenditures for counties, States, and the United States.

Refunds and Abatements - Refunds should be treated for reporting purposes as abatements on income but if they HAVE to be accounted for separately, should be included here in order to keep these expenditures out of per pupil cost calculations.

Even the smallest school systems will probably have expenditures for insurance in the first part of this Fixed Charges account and may also have expenditures for teacher retirement systems. In the second part, if they do not maintain a high school, they will probably have transfers for tuition purposes. Therefore, the simplest ledger accounts for Fixed Charges may be as follows:

Fixed Charges:	
1. Fixed Charges Allocated to Pupil Costs:	
a. Insurance and judgments	$ _____
b. School board contribution to retirement funds and pensions	_____
c. Rent	_____
d. Other	_____
Total	_____
2. Fixed Charges NOT Allocated to Pupil Costs:	
a. Tuition, etc., transfers to other school districts	_____
b. Other	_____
Total	_____

7. *Capital Outlay*

Since expenditures for new grounds and buildings and especially for new equipment may be made from general current funds, bond funds, or especially designated funds, expenditures, for capital purposes may have to be accounted for in several ledgers and have to be brought together for reporting purposes.

The question of when to charge an expenditure for property to supplies and

when to charge it to equipment is partly a question of logical classification and partly one of practical accounting. The Research Committee on School Accounting Practice of the National Association of Public School Business Officials suggests the following methods of identifying capital items[4]:

"In arriving at a solution for meeting the difficulties involved in applying what we recognize as the correct theory to the everyday task of keeping the accounts, it is helpful to make the following observations:

"a. Capital items must admit of ready and permanent identification.
b. Capital items must be possessed of some considerable value.
c. Capital items must be serviceable for more than one year.
d. Capital items must be included in investment of property accounts.
e. Capital items must have some tangible size not perishable or fragile.
f. Capital items are often such for which it would be proper to issue bonds.
g. Capital items should increase the efficiency of the plant.
h. Regularity of purchase in approximately equal amounts to a certain extent avoids the necessity of capitalizing certain items - perhaps textbooks is an example.

"Many articles which have a life of more than ONE YEAR ARE RELATIVELY SMALL IN VALUE. Therefore, if articles of small value, though having a life of longer than a year, are entirely charged to the year in which purchased the error would not be great and this error would in turn be largely equalized or offset by about the same volume of similar expenditures occurring each year.

"Many articles while having a useful life of longer than ONE YEAR DO NOT HAVE A VERY LONG LIFE in years, and such items will necessarily be purchased frequently. If such articles are charged to current costs and not to capital outlay the error introduced will in large part be offset by similar purchases being made each year.

"It is generally considered best to be conservative. In accounting, when-

[4]Ira G. Flocken, "Capital Expenditures and Debt Service," Proceedings of the 27th Annual Meeting of the National Association of Public School Business Officials, 1938, pp. 199-201.

ever a close decision needs to be made, the decision usually follows the course which will make the error, if any, least important. If an error is made in deciding upon capital and revenue (current expense) charges we shall either understate or overstate our capital assets. It is more conservative to understate an asset than to overstate it or inflate it. Therefore, when a decision needs to be made as to a capital or revenue (current expense) charge, it is better to err on the side of conservatism than on the side of overstating assets.

Suggestions for a Rule of Practice

"Assuming that in most school districts detailed property accounts are not kept for each item of equipment and that depreciation is not systematically shown in the accounts, the following is suggested as a practical plan of operation.

"All expenses necessary to equip and start a new school building in service should be capitalized. This should include even items of small value and short life where such articles are likely to be perpetually maintained.

"Replacement made after the time of the first installation should not be capitalized.

"After the building is in operation articles costing $10 or less should not be capitalized unless such articles are units in a large purchase which purchase as a whole should be capitalized, such as additional laboratory or domestic science equipment. Charging articles of small value to revenue (current expense), even though the article meets the other tests of being a capital expenditure, would not, it is believed, introduce a large error. Furthermore, such errors would be considerably offset by similar purchases of such items from year to year.

"Articles that will not have a useful life of more than *10 years* should

not be capitalized. Ten years is a relatively short time in the life of a school system which may be considered to have perpetual life. It is not likely that most school districts would want to take a complete detailed inventory of the capital assets more frequently than once every ten years, either at a single time or by a continuous process. The only purpose of such an inventory would be to more accurately state the value of capital assets, to verify their existence and to adjust the capital surplus. In many school districts such an inventory, perhaps will not be taken frequently, but only at such times as there is an actual need for such an appraisal and inventory. The principal value to schools at present in accounting for capital assets, is to have a record of their costs, their additions, and of their disposition.

"Only articles admitting of easy identification should be charged as capital assets. Equipment items should be of such a nature that they can be counted, weighed, measured, and valued when the proper time comes for making an inventory.

"Summarizing what has been stated above in regard to equipment items, it may be said that for practical purposes *an equipment item to be capitalized should have a value in excess of $10, a life of ten years or more, and be of such a nature as to be readily identified for purposes of property accounting or inventory. It should not be a replacement of about equivalent value or less compared to the item replaced.*

"When the above practices are used, their effect should be noted. It is desired that current expenses should run along in a fairly uniform manner with the same volume of activity. Maintenance costs should bear a somewhat uniform relation over a period of years to the total value of property whose upkeep, maintenance, and replacement is under consideration. If in any situation the

use of the above practices would seem to give abnormal results, some modification of the above suggestions would be necessary."

As a compromise between the theory that any article that costs more than $1 and lasts more than 1 year should be classified as equipment and the suggestion that the standard be made $10 and a life of 10 years, which seems too long to some people, it is proposed that a cost of $5 and a life of 5 years or more be taken as a general guide for the classification of articles as equipment rather than supplies.

Sites

Include all land purchased, school sites and additions to school sites; improvements to sites, playgrounds, athletic fields, etc.; together with all costs of acquiring title to such grounds.

New buildings and mechanical and fixed equipment

Include payments for new buildings, advertisements for contracts, payments on contracts for construction, installation of plumbing, lighting, heating, ventilating, electric wiring, built-in lockers, etc., and all expenditures for legal services chargeable specifically to new building costs.

Additions to buildings

Include expenditures for adding new facilities such as additional classrooms, auditorium, gymnasium, etc., or of completing unfinished portions of the building.

Improvements to buildings

Be careful not to include mere repairs or alterations which do not increase the efficiency of the building. It should be noted that improvements are made *within* the previous usable floor space of the building while "Additions to buildings" *increase* the total usable floor space.

Equipment

The purchase of ALL equipment made prior to the opening of a new school building or department should be charged as equipment. For practical purposes, it is recommended that all other equipment items purchased should be charged as supplies or equipment, according to some rule adopted by the board of education and recorded in the minutes or set up by the State department of education. This rule might be similar to that quoted above, set up by the National Association of Public School Business Officials.

Library books - Only expenditures for additional *school library* books, excluding replacements, should be included here. Expenditures for *public library* books should be entered under Auxiliary Community Services.

Furniture, laboratory, and other equipment - Include purchase of new equipment (except replacement value of such as is provided to replace wornout or destroyed similar equipment) such as tables, desks, cupboards, filing cabinets, racks, stands, typewriting machines, adding machines, duplicating machines, and other labor-saving devices; electric fans; physical, chemical, biological, and other scientific laboratory and demonstration apparatus; machinery, tools, and other equipment for vocational instruction, domestic science, manual training, etc.; playground equipment, etc.

Busses and other transportation equipment - Include expenditures for all new busses (except for replacement value) and for all special equipment for transportation purposes.

The simplest ledger accounts for Capital Outlays should include the following:

Capital Outlay:	
1. Sites	$ _____
2. New buildings	_____
3. Additions to buildings	_____
4. Improvements to buildings	_____
5. Equipment (not replacements):	
a. Library books (school library only)	_____
b. Laboratory equipment, furniture and fixtures ...	_____
c. Busses	_____
Total	_____

8. *Debt Service*

This account has been separated into two parts, one for Interest and the other for Debt Retirement.

The Transfers from current funds into sinking funds for the retirement of bonds are treated here as debt service expenditures for the same reasons as applied to the transfers from current funds into teacher retirement funds. These transfers are no longer available for general use and in States having a State Sinking Fund Commission or similar body the local district may not know the amount of its bonds paid off in any one year.

It should be noted that only the transfers from current funds into sinking funds FOR PAYMENT OF BONDS are to be reported in this item. All payments for INTEREST, whether they pass through a so-called interest and sinking fund account or not, should be reported as payments from current funds.

Payments from current funds and from sinking funds should be kept separate.

Current funds

These are moneys received during the current year from revenue receipts which can be used to pay current obligations.

Sinking funds

These are moneys which have been set aside or invested for the definite purpose of meeting payments on debts *at some future time*.

These are usually funds set up for the purpose of accumulating moneys over a period of years in order to have them available for the redemption of long-term obligations at the date of maturity. (Accounts established for handling the proceeds of annual revenue for interest and/or the retirement of serial bonds should not be reported as sinking funds. Payments into and out of such accounts should be reported as payments from *current funds* and not from sinking funds; they are in reality interest and bond accounts but not sinking funds.) The balance in the separate interest and bond account is simply the difference between the collections of current money to meet the debt service expenses and the actual current payments, i.e., discrepancies between anticipated and actual payments.

Interest

Interest on bank loans and warrants or outstanding bills is always paid from current funds. However, interest on bonds is often reported as being paid from sinking funds because current money has technically passed through an interest and sinking fund account during the year in the process of being paid. Whenever a levy is made for debt service purposes sufficient to cover the interest or interest and bond payments on serial bonds coming due during the year, the payments should be recorded and reported as from current funds and not from sinking funds. Very seldom is interest paid from real sinking funds.

Bond retirement on funded debt

Bonds may be retired in three ways - from current funds, from sinking funds, or by refunding. Payments should be recorded separately for these three methods. When bonds are to be retired at some future date from money currently paid into a sinking fund, the current payments into this sinking fund are recorded in the funded debt account and the sinking fund itself is handled in a

subsidiary account as a revolving fund.

The simplest ledger accounts for Debt Service should include the following:

Debt Service:	
1. Interest:	
a. On bank loans	$ _____
b. On interest-bearing warrants	_____
c. On bonds	_____
Total	_____
2. Funded debt:	
a. Payments of loans	_____
b. Payments of bonds	_____
c. Payments from current funds INTO sinking funds for retirement of bonds	_____
d. Other (specify)	_____
Total	_____

Figure 16 shows the arrangement of headings in a multi-column distribution ledger for the 8 fundamental accounts in the educational accounting system.

VII. *Accounting for Stores*

A special accounting procedure (advancement or revolving account) is necessary for all materials handled through a central storehouse in order to insure charging the expenditures for the amount used during a given period to the function for which used. The notation on a copy of the purchase order or invoice that materials have been received at the storehouse is the authority for coding on the voucher jacket or voucher check the expenditure which is to be charged to Stores.

If the "pricing" of the materials is done in the business office, the ledger accounts in the storehouse need deal only with quantities received and quantities delivered and to whom. Periodically (preferably monthly) a summary of the amounts delivered should be submitted to the business office for pricing and charging in the Distribution Ledgers.

At any time the amount of a given article in the storehouse should check with the difference between the amount received and the amount delivered in the Stores Ledger.

The authority for delivering stores as stated previously is a requisition made in duplicate or triplicate, one copy staying with the person requisitioning the material and one (or two) copies going to the storehouse. One copy is returned with the materials on which their receipt is noted and is then sent back to the storehouse. If three copies are used, this receipted copy may be sent to the business office.

The other record which is probably necessary is a card to be kept with the material in the storehouse, on which is entered the receipts of each new lot of material and the delivery of each article. This card may also carry the point at which more material should be purchased in order to insure an adequate supply and under some systems the unit price at which the material is to be charged when delivered.

The stores requisition and shelf card are illustrated in figures 17 and 18.

VIII. *Accounting for Advancements and Revolving Funds*

In an attempt to offer a richer and better balanced educational program, practically all school systems during recent years have included a number of activities offered outside regular curriculum programs, usually described as extra-curricular or co-curricular activities. Unfortunately the organization for the business administration, financial support, and business management, especially financial accounting, of these activities leaves much to be desired. At present in the majority of communities moneys involved in connection with the offering of these activities usually do not come within the fiscal control of the board of education even though their administration is now considered

the responsibility of the board of education. *The importance of including all moneys involved in any and all regular educational offerings by a school system as an integral part of the regular budget and subjecting them to the most efficient and careful accounting cannot be overemphasized.*

In lieu of a policy under which the board purchases and furnishes instructional supplies, textbooks, etc., many school systems sell necessary instructional supplies and books to the children upon a cost or very small profit basis. This policy necessitates the advancement of money from regular school funds which is later returned from the money received by the sales of the materials and books. The inclusion of the gross amounts of such as expenditures and receipts, presents an inaccurate and unfavorable picture with respect to per pupil costs on the one hand and total receipts on the other. For example, in a high school which has an enrollment of 200 children let it be assumed that there was an expenditure of $1,000 for textbooks and supplies from which when sold to the pupils there was a return of $1,020. If the $1,000 with which the supplies and books were purchased were included as a regular expenditure the per pupil cost would be raised $5 per pupil in this school with a corresponding figure of $1,020 showing in receipts. A much more accurate report of this situation would be had by including in the receipts only the $20 net profit from the sale of supplies and books (receipts from advancements). If small losses were experienced from the sale of materials and books a wise policy similarly would be to distribute such loss on the appropriate ledger. Similar situations arise in connection with cafeterias.

Although short-term loans are somewhat different from business enterprises, such as school stores and cafeterias, they present the same type of accounting problem and should be handled as advancement or revolving funds. Inter-fund

transfers and loans may be handled the same way. From the preceding discussion it seems clear that every school system should make provision for the accounting for advancements and revolving funds by the adoption of an official accounting system for such funds in a fashion similar to that followed in the adoption of the major accounting system. A form for reporting expenditures of petty cash funds is shown in figure 19 and a report form for cash receipts for revolving funds is shown in figure 20. (See The Safeguarding, Accounting and Auditing of Extraclassroom Activity Funds, Finance Pamphlet No. 2, University of the State of New York Bulletin, No. 1144, July 15, 1938, Albany, New York.)

IX. *Using an Accounting System*

General Ledger Accounts

One of the major functions of a good accounting system is furnishing a continuing, continuous, and easily, if not immediately, accessible instrument of budgetary control. Such a control instrument is available in the cash and appropriation books and in the voucher register and distribution ledgers. Such instruments, however, do not provide desired information in a summarized form which is immediately available, especially where large sums of money are involved. The general ledger serves very well to meet this need for a budgetary control instrument. General ledger accounts may well be kept for receipts and expenditures separately and a general or summary ledger account kept which enables an administrator to make a continual appraisal of the financial conditions of the school system, especially in relation to the budget and budget appropriations. The general ledger account can be kept for any group of items of receipts or expenditures on which an administrative officer wants to keep a close check.

Budgetary Procedure

Since the main purpose of a budget is to see that no more money is spent

than is available, the budget for receipts is just as important, if not more so, than the budget for expenditures. The amount which is anticipated from each individual source should be carefully estimated and compared with receipts from the same source in previous years. If, after the expenditure budget has been tentatively made, it appears that expenditures will exceed receipts, either the expenditure items should be adjusted to meet the receipts or new sources of revenue must be found which will increase the receipts to a place where they will meet the expenditures.

The primary interest of the public with respect to budget control is to establish a system which will prevent the expenditure of more money than is appropriated or made available by tax collection. In order to do this it is not necessary that every item in the accounting system shall become a budget account which cannot be exceeded except through some special authorization. The public, as represented by the appropriating authority, is chiefly interested in the total amount of the appropriation and not in the amount which may be expended for a minor item in the budget. Therefore, if the appropriating authority provides that the total cannot be exceeded or that the total for certain major functions cannot be exceeded, this is as far as it is necessary for that body to go. To make every item in the accounting system a separate budget item which cannot be exceeded (a separate appropriation) tends to make financial administration inflexible and to invalidate the use of the accounting system for deriving accurate costs. When money is not available under one account for purchasing materials which should be charged to that account, these materials will probably be purchased and charged to some other account where money is available, especially if the amount involved in the single transaction is slight. The accumulation, however, of a large number of items charged to the wrong accounts even though

small, makes the accounting system unreliable for cost purposes.

Most of the separate budget items in the accounting system should be considered, first, as supporting evidence for the total amount requested in the budget and for the total amounts needed for fundamental purposes, and second, for administrative purposes with respect to the control within the system of expenditures for each item. In order to be able to build a reasonably accurate budget, it is necessary from year to year to know the exact expenditure for many separate items. This knowledge, however, is administrative and not primarily fiscal. The ideal budget, therefore, will present the total amount of expenditure under a few fundamental accounts and the total expected income from the various sources, supported by supplementary material showing the method by which these totals have been obtained. The supplementary material, however, should not, as stated above, be considered as a part of the official budget which must be adhered to dollar for dollar.

The typical ledger account carries both receipts and expenditures in order at all times to show the relationship of these two items and thereby guarantee that the expenditure does not exceed the appropriation. This control can be easily maintained in the combination voucher register and distribution ledger which will be used in many small school systems, or in a larger separate distribution ledger by placing the amount appropriated for each item in the accounting system, on the first line of the page. At any time the total expenditures, of course, including encumbrances, subtracted from this appropriation item, will show the relation of the expenditure to the budget at that time.

The amount of time necessary to prepare a reasonably accurate budget will depend very largely upon the accuracy and detail of the accounting system. If comparative expenditures are kept in summary form over a period of time and re-

lated to changes in enrollment and in the educational program, increases in the budget can many times be estimated from the accounting system if one knows what changes will occur in enrollments and in the educational program.

Statements

At regular intervals and usually at least once a month the superintendent of schools and the board should have financial statements showing the relation of expected income to actual receipts and all current expenditures to appropriations. There are many special statements that will assist the administrative officers in forming policy with respect to the financial condition of the school system. One of these is an analysis of receipts from each source by months compared with similar receipts in previous years. This type of statement will immediately show whether receipts are normal for the period. The effect of economic conditions upon receipts for school purposes will show up very quickly from such a statement. Similarly, a comparison of expenditures in previous years will show whether the expenditure program is proceeding at a normal rate or whether money is being used for some purposes so rapidly that it will be necessary to have more money for these purposes in order to finish out the year.

The annual audit is a form of statement showing the financial condition of the schools and substantiating the legality of transactions.

A statement showing the appropriation, the amount expended, the amount encumbered, and the unencumbered balance for each major budget account is usually provided monthly.

Reports

Reports serve two purposes - informing the administration of what is going on in the school system and informing the public. The administration needs much more detail and much information which would be of no use to the general

public. Therefore, the purpose which the report is to serve should be considered in determining the content and method of presentation of the materials.

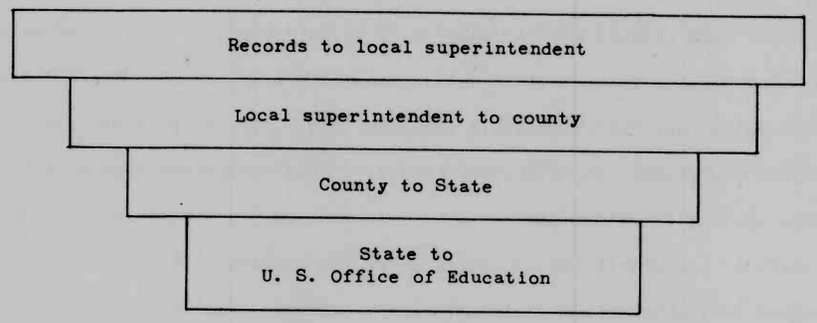
Many of these will be in the form of financial statements as mentioned above. Cost reports should, in general, be made for administrative purposes. Only in the most general way can the public be interested in such reports. Their chief purpose is to indicate efficiency *within* systems *not between* systems. They should be used for comparative purposes only, with the greatest care. However, both the school administrators themselves and the public have a right to know the cost of education per unit.

Periodic reports to the county or other intermediate unit and to the State department of education are administrative reports.

The official reports for administrative purposes should be integrated into a logical system whereby items originating in the accounting system are passed on through the local superintendent to the county or other district organization to the State department of education and to the U. S. Office of Education. The accuracy of the final figures depends very largely upon the extent to which this system is worked out. Items which have administrative use in the district only, should not pass beyond the superintendent's office. Similarly, certain items will stop with the county or district superintendent, others with the State, and only items which have significance for educational policy in general over the country as a whole or are needed for general information or research purposes will be passed on to the Federal Government. The recent cooperative program of the 48 States and the U. S. Office of Education in the field of records and reports is aiming especially at establishing a reporting system which will meet these various administrative requirements. The States will find that the more nearly it is possible to bring the State and local accounting and report-

ing system into harmony with the recommendations of national committees, the more comparable will be the data which become available and the easier it will be for all reporting agencies to provide information for the public.

DIAGRAM



The report of the State to the U. S. Office of Education, is, of course, not an administrative report (except in respect to Federal funds used for vocational education) but is mentioned here because it must be tied into the reporting system of the State.

In many States the law requires that the budget be published. Where legally possible this publication may be made in an attractive form which will give the public some insight into the meaning of the financial data. Good examples of this form of presentation are the following: The budget of the Board of Education, as presented by Rochester, N. Y., Schenectady, N. Y., Minneapolis, Minn., and Los Angeles, Calif. Some school systems make an annual report directly to the public or through the city or town government on which they are dependent for support.

Since financial data are only a reflection in dollars and cents of the

program that is being offered, the emphasis in a report to the public should be placed on tying the cost figure to an explanation of the program that has been financed.

The State has the constitutional responsibility for educating its citizens. The State report to the public should, therefore, show the extent to which this responsibility is being met, and, on the financial side, the relationship of the State aid program to the fulfillment of this responsibility. The program and its necessity and results should be tied to the cost figures to give them meaning. To what extent does the State aid lengthen school terms and for how many pupils? To what extent does the State aid provide better trained teachers and for how many schools and pupils? To what extent also does State aid provide curriculum offerings which would otherwise not be possible and provide educational opportunities for physically, mentally, or socially handicapped children which would not otherwise be possible?

Appraisal and policy formulation

Comparable figures over a period of time, when represented by proper graphs, indicate trends and show to some extent where the schools have come from, where they are, and where they are going, that is, if they continue in the same direction. When properly used and explained by a person who knows what they mean, such appraisals can be of real use in the formulation of policy. Every school system should have some such appraisals of financial management for receipts by source, expenditures by purpose, expenditures for individual items such as coal, insurance, etc., especially related to units of service.

Long term, comparable, finance figures when used in conjunction with increases in service and changes in enrollment, will greatly simplify the procedure of budget making and increase the accuracy of estimating needs.

Comparable costs by building, etc., may show up excessive expenditures which when studied for causes, lead to changes which reduce costs, a reflection of good administration. The spending of fewer dollars may or may not be economical but the getting of 100 cents worth of service for each dollar spent is always true economy. One of the chief purposes of accounting is to make this possible.

APPENDIX

DAMAGED PAGE(S)

Independent School District of Burlington, Iowa PROJECT Nº 1250

WORK ORDER

Mr. .....

Proceed with the following work: .....

.....

.....

.....

.....

NOTE: List All Material Used on Other Side.

School .....

Date .....

Ordered by .....

Type of work:

- ☐ Haulage.
- ☐ Miscellaneous.
- ☐ Decoration.
- ☐ Structural.
- ☐ Grounds.
- ☐ Plumbing and Gas.
- ☐ Heat and Ventilation.
- ☐ Clocks and Bells.
- ☐ Electrical.

REPORT

Started ..... Completed ..... Name ..... Time ..... hrs.

Description of work completed: .....

.....

Name ..... Time ..... hrs.

Name ..... Time ..... hrs.

.....

Name ..... Time ..... hrs.

.....

O. K. ..... Signed .....

(In Charge) (Assigned to Project)

Figure 1. - Work order

FORM FA-6a

FLORIDA
UNIFORM SCHOOL ACCOUNTING FORMS
Prescribed Nov. 20, 1936, by State Board of Education as required by Chapter 19134, Acts of 1937
Approved _____
State Superintendent of Public Instruction

Requisition No. _____
School _____
District No. _____
Date _____, 19____

REQUISITION FOR MATERIALS OR SERVICES

For Use in the Public School System, _____ County, Florida

To: THE COUNTY SUPERINTENDENT OF PUBLIC INSTRUCTION:

The following materials or services are needed for use in this school and should be made available by _____, 19____

Requested by: _____
Principal.

QUANTITY		DESCRIPTION	PURPOSE OR USE	TO BE FILLED IN BY COUNTY SUPERINTENDENT			
ON HAND	REQUESTED			QUANTITY APPROVED	PURCHASE ORDER NO.*	UNIT PRICE	TOTAL COST

FORM FA 7s

FLORIDA
UNIFORM SCHOOL ACCOUNTING FORMS
Prepared May 25, 1938, by State Board of Education as required in Chapter 18134, Acts of 1937
Approved Colin English
State Superintendent of Public Instruction

BID NO._____
THIS BID NUMBER MUST APPEAR ON ALL CORRESPONDENCE OR QUOTATIONS.

BID FORM

_____ County Board of Public Instruction

_____, FLORIDA

_____, 19

To _____

ADDRESS _____

Please quote lowest prices for merchandise or services described below, which must include all delivery charges (unless otherwise specified) to points in this county, accessible to water, rail or motor carriers. To be shipped by (indicated by check): Freight ( ), Express ( ), Parcel Post ( ), Local Agency ( ).

Respond only to statement which has been checked:

☐ 1. Quotations will be received at the office of the County Superintendent of Public Instruction until _____, 19 .

☐ 2. Sealed bids will be received at the office of the County Superintendent of Public Instruction until _____, 19 .

At the time designated bids will be formally opened in accordance with regulations on the reverse side of this sheet.

Chairman of Board. Superintendent of Public Instruction.

QUANTITY	UNIT OF MEASURE	DESCRIPTION OF ITEMS	PRICE PER UNIT	TOTAL BY ITEMS	CHECK

The above bids are submitted in accordance with regulations on the reverse side of this sheet.

_____ Signature of Bidder.

THIS IS NOT A PURCHASE ORDER

FORM FA-7s Florida Uniform School Accounting System. Mfd. by The Drew Press, Jacksonville

Figure 3. - Bid Form (front)

BID FORM REGULATIONS

I. SEALED BIDS

1. Sealed bids prepared in duplicate, addressed to the _____ County Board of Public Instruction and marked "Proposals for Furnishing _____ to the Board of Public Instruction" will be received at the time stated and for the quantities of merchandise or type of services provided in the bid form.

2. No bid will be entertained unless it is prepared upon the Board of Public Instruction Bid Form and signed in ink by an official of the company submitting the proposal.

3. Bids must be executed in accordance with and subject to the instructions and specifications attached hereto.

4. Unless otherwise specified, every bid received must have enclosed therewith money or a certified check for at least five (5) per centum of the amount of the bid as a guarantee that the bidder will enter into contract if one shall be awarded him. Deposits will be returned immediately to unsuccessful bidders. Deposits of successful bidders will be retained until contracts have been entered into and performance bonds properly executed.

5. Notice is hereby given that, unless otherwise instructed, the person or persons to whom a contract shall be awarded will be required to execute and deliver to the Board of Public Instruction a bond in an amount equal to twenty (20) per centum of the accepted bid conditioned on the faithful performance of the contract. Such bond shall be a surety bond or a bond executed by contractor secured by the deposit of bonds of the United States, or the County of _____, State of Florida, and shall be satisfactory to the Board of Public Instruction and shall be approved by the attorney for the said Board as to form.

6. Contract for the item or items upon which bids are solicited will specify the _____ day of _____, 19 ____, for delivery, f. o. b., destination. (See attached sheet for distribution points and quantities designated for each.)

7. Unless otherwise specified, the prices quoted by a successful contractor in his proposal shall become the standard price for furnishing to the Board of Public Instruction such items as may be ordered from time to time during the school year beginning July 1, 1938, and ending June 30, 1939, provided that such items are ordered in the following quantities: _____

8. The Board of Public Instruction reserves the right to accept or reject proposals in whole or in part. In the event that a proposal is accepted in part and the successful bidder refuses to enter into contract, the entire deposit will be forfeited and shall be placed to the credit of the general school fund of the county.

II. QUOTATIONS

1. From time to time the Board of Public Instruction will invite quotations for printing, school supplies, equipment and services which do not come within the purview of law or regulation requiring more formal procedure.

2. Quotations shall be executed in conformity with the instructions and specifications attached hereto.

3. The Board of Public Instruction reserves the right to accept or reject any or all quotations in whole or in part.

Figure 3 (Contd.) - Bid Form (back)

FORM FA-8s

FLORIDA
UNIFORM SCHOOL ACCOUNTING FORMS
Prescribed May 25, 1933, by State Board of Education as required by Chapter 16136, Acts of 1933
Approved Colon Ensgard
State Superintendent of Public Instruction

ORDER No._____
YOUR IN-OICE MUST SHOW
THIS ORDER NUMBER.

PURCHASE ORDER FOR MATERIALS OR SERVICES

For Use in the Public School System,_____ County, Florida

_____, FLORIDA

_____, 19____

M _____

ADDRESS _____

Please enter our order for materials or services listed below:

Ship via_____ To be delivered by (Date)_____, 19___

Special Instructions:_____

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL COST
		TOTAL	

If goods cannot be delivered as requested, please notify us at once.

_____
Chairman County Board of Public Instruction.

By_____
Superintendent and Secretary.

FORM FA-8s Florida Uniform School Accounting System. Mfd. by The Drew Press, Jacksonville

Figure 4. - Purchase Order (county schools)

ARTICLES SIZE OR KIND

	VENDOR	ADDRESS		VENDOR	ADDRESS
1			4		
2			5		
3			6		

DATE	ORDER NO.	VOUCHER NO.	VEN.	QUANTITY	PRICE	UNIT	DELIVERED TO	TERMS

(Record of Purchases Card)

Figure 5. - Vendor Index (order register)

NAME

ADDRESS

Form A5-1M-8-39

Card No.

THE BOARD OF PUBLIC EDUCATION

ORDER REGISTER

Date	Order No.	Amount	Date	Order No.	Amount	Date	Order No.	Amount

Supplies and Materials index (record of purchase card)

L. A. CITY BOARD OF EDUCATION

CONTROLLING DIVISION

Journal Voucher—2

ACCT. NO.	ACCOUNTS	DEBIT	ACCT. NO.	CREDIT
1B	GENERAL FUND		1B	
1F	BUILDING FUND		1F	
1K	RETIREMENT TAX FUND		1K	
	ESTIMATED REVENUE			
3	" STATE SCHOOL FUND		3	
5	" STATE GENERAL FUND		5	
7	" COUNTY PRIOR YEARS		7	
9	" DISTRICT TAX CURR. YR. REALTY ROLL		9	
11	" DISTRICT TAX CURR. YR. UNSEC. PERS. PROP.		11	
11A	" DISTRICT TAX PRIOR YRS. UNSEC. PERS. PROP.		11A	
13	" DISTRICT TAX PRIOR YRS. REALTY ROLL		13	
15	" SOLVENT CREDITS TAXES CURR. YR.		15	
15A	" SOLVENT CREDITS TAXES PRIOR YRS.		15A	
17	" FEDERAL & STATE VOC. EDUC. FUND		17	
19	" INTEREST ON DEPOSITS		19	
21	" TUITION CONTRACTS — OUTSIDE DISTRICTS		21	
21A	" TUITION RECEIPTS — L. A. CO. CURR. YR.		21A	
21B	" TUITION RECEIPTS — L. A. CO. PRIOR YRS.		21B	
21C	" TUITION RECEIPTS — OUTSIDE CO. CURR. YR.		21C	
21D	" TUITION RECEIPTS — OUTSIDE CO. PR. YRS.		21D	
	" INTER-DISTRICT			
31	" MISCELLANEOUS		31	
	" RENTALS—			
	" TUITION—			
41	COLLECTIONS BY SECRETARY		41	
37	PAYROLL CLEARANCE FUND		37	
37A	PAYROLL CLEARANCE ACCOUNT		37A	
45A	ACCOUNTS RECEIVABLE STORES CLAIMS		45A	
45B	ACCOUNTS RECEIVABLE SHOP CLAIMS		45B	
45D	ACCOUNTS RECEIVABLE MISCELLANEOUS		45D	
301	EXPENSES		301	
57	CAPITAL OUTLAYS		57	
49	STORES		49	
53	SHOP CHARGES		53	
	GRAND TOTAL			

COVERS SCHEDULE NO.

DATE PREPARED	PREPARED BY	APPROVED BY	POSTED BY

FUND	MONTH OF	J. V. NO.

Figure 6 - Journal Voucher

LINCOLN HIGH SCHOOL WOMEN Date_____

No.	Name 1/	Annual Salary	Monthly Salary	Sal.for Pay Per.	Ded'n Retire.	Ded'n Ins.	Other Ded'n	Amount of Ck.
		2,025	168.75	84.37	6.07	.75		
		1,500	125.00	62.50	4.50			
		1,600	133.33	66.66	4.80			
		1,625	135.41	67.70	4.87			
		1,575	131.25	65.62	4.72	.75		
		1,600	133.33	66.66	4.80	.75		
		1,425	118.75	59.37	4.27			
		2,025	168.75	84.37	6.07	.75		
		1,300	108.33	54.16	3.90	.75		
		2,025	168.75	84.37	6.07	1.50		
		2,125	177.08	88.54	6.37	.75		
		2,075	172.91	86.45	6.22			
		1,375	114.58	57.29	4.12			
		1,750	145.83	72.91	5.25			
		1,825	152.08	76.04	5.47			
		2,275	189.58	94.79	6.82	.75		
		2,225	185.41	92.70	6.67	.75		
		2,275	189.58	94.79	6.82	.75		
		1,375	114.58	57.29	4.12			
		1,550	129.16	64.58	4.65			
		1,375	114.58	57.29	4.12			
		1,825	152.08	76.04	5.47			
		1,400	116.66	58.33	4.20			
		1,575	131.25	65.62	4.72	.75		
		2,025	168.75	84.37	6.07			
		1,725	143.75	71.87	5.17			
		1,800	150.00	75.00	5.40			
		47,275	3,939.51	1,969.68	141.73			

1/ Names deleted

Figure 7. - Master Payroll Stencil-cut

THE BOARD OF PUBLIC EDUCATION
OF THE
SCHOOL DISTRICT OF PITTSBURGH

ABBREVIATIONS USED BELOW

P.—PRESENT EMPLOYE
N.—NEW ENTRANT
O.—PRESENT EMPLOYE, NON-MEMBER
S.—SALARY
R. C.—RETIREMENT CONTRIBUTION
R.—REMAINDER

SALARIES AND RETIREMENT CONTRIBUTIONS FOR THE SCHOOL YEAR COMMENCING .....

POSITION OR GRADE	NAME AND ADDRESS [ENTER SURNAME FIRST]	RETIREMENT INFORMATION: SEX M. or F.	RATE	P. N. O.	Explanation	Sept. (9)	Oct. (10)	Nov. (11)	Dec. (12)	Jan. (1)	Feb. (2)	Mar. (3)	April (4)	May (5)	June (6)
					S.										
		DATE OF BIRTH			R. C.										
		RETIREMENT SALARY			R.										
					S.										
		DATE OF BIRTH			R. C.										
		RETIREMENT SALARY			R.										
					S.										
		DATE OF BIRTH			R. C.										
		RETIREMENT SALARY			R.										
					S.										
		DATE OF BIRTH			R. C.										
		RETIREMENT SALARY			R.										
					S.										
		DATE OF BIRTH			R. C.										
		RETIREMENT SALARY			R.										
					S.										
		DATE OF BIRTH			R. C.										
		RETIREMENT SALARY			R.										
					S.										
		DATE OF BIRTH			R. C.										
		RETIREMENT SALARY			R.										
					S.										
		DATE OF BIRTH			R. C.										
		RETIREMENT SALARY			R.										

ORIGINAL [ACCOUNTING DEPARTMENT'S COPY] ..... Principal
Send this Copy to Chief Accountant with Duplicate, Triplicate and Quadruplicate. ..... School

Figure 8. - Master Payroll (large city)

THE BOARD OF PUBLIC EDUCATION OF THE SCHOOL DISTRICT OF PITTSBURGH

DATE	SCHOOL	AMOUNT	TOTAL	DATE	SCHOOL	AMOUNT	TOTAL
				AMOUNT OF SCHOOL ORDER			

ATTACHED SCHOOL ORDER IS IN SETTLEMENT OF ABOVE ITEMS.

DETACH CHECK BEFORE DEPOSITING

SCHOOL CONTROLLER

AUDITOR

APPROVED

ITEM NO. _____ TREASURER OF ORDER NO. _____

The Board of Public Education
OF THE SCHOOL DISTRICT OF PITTSBURGH

PITTSBURGH, PA. _____

PAY

in full payment of account as shown on attached statement $ _____

TO ORDER OF

PAYABLE AT

DEPOSITORY OF THE SCHOOL DISTRICT OF PITTSBURGH

BY ORDER OF THE BOARD

SCHOOL TREASURER | SECRETARY OR ASST SECRETARY | PRESIDENT OR VICE PRESIDENT

Figure 9. - Voucher Check (distribution on back of duplicate copy) Front of original

DISTRIBUTION

ITEM 2

ACCOUNT	EXPLANATION	AMOUNT			✓
TOTAL					
DISCOUNT					
NET TOTAL					

ITEM 3

ACCOUNT	EXPLANATION	AMOUNT			✓
TOTAL					
DISCOUNT					
NET TOTAL					

OTHER ITEMS

ACCOUNT	EXPLANATION	AMOUNT			✓

Figure 9 (Contd.) Voucher Check (distribution on back of duplicate copy) back of duplicate

BOARD OF EDUCATION
CITY OF FERNDALE
FERNDALE, MICHIGAN

VOUCHER CHECK No. 8100

IN ACCOUNT WITH _____

AMOUNT OF INVOICE	VENDOR'S INVOICE NO.	

CANCELLED

SUPERINTENDENT

BOARD OF EDUCATION
CITY OF FERNDALE
FERNDALE, MICHIGAN

No. 8100

FERNDALE, MICHIGAN _____ 194__

PAY TO THE ORDER OF _____ $ _____

_____ DOLLARS

WABEEK STATE BANK
OF BIRMINGHAM, MICHIGAN
74-1182 FERNDALE OFFICE 74-1182

CANCELLED

BOARD OF EDUCATION
FERNDALE, MICHIGAN

BY _____
TREASURER

Figure 10. - Voucher Check (distribution on face)

Check No. _____

Invoice of _____

Date _____

Amount _____

Cash Dis. _____

Net Amount _____

ACCOUNT TO BE CHARGED		

Approved

Secretary and Purchasing Agent

Superintendent

Finance Committee

Checked by

Bookkeeper

Form BD-16

Figure 11. - Voucher Jacket (mimeographed)

General Control (Educational)		
Salaries: Administrative		
Supplies		
Printing		
Other Expense		
Total		
Instructional Service (Educational)		
Salary: Supt.		
Salaries: Teachers		
Pensions		
Supplies: Books		
Paper		
Dom. Sci.		
Man. Train.		
Drawing—Arts		
Sundry		
Other Expense		
Total		
Operation of School Plant (Educational)		
Salaries: Janitors		
Fuel		
Water		
Gas, Power, Light		
Supplies		
Equipment: Domestic Science		
Manual Training		
General		
Repairs and Replacement to Equipment		
Repairs and Replacement to Furniture		
Furniture		
Other Expense		
Total		
Fixed Charge (Educational)		
Insurance		
Rents		
Other Expense		
Total		
Debt Service (Educational)		
Interest on Short Term Loans		
Other Expense		
Total		
Auxiliary Agencies (Educational)		
Health Service:		
Salary: Nurse		
Supplies		
Other Expense		
Playground:		
Salaries		
Equipment		
Supplies		
Other Expense		
Other Activities		
Total		

OAK PARK SCHOOLS

Maintenance (Upkeep) Building		
Upkeep of Grounds		
Repairs of Buildings		
Repairs and Replacement of Heating, Lighting and Plumbing		
Repairs and Replacement Equipment		
Other Expense		
Total		
Capital Outlay (Building)		
Land		
New Buildings		
Improvements—Buildings and Grounds		
Total		
Debt Service (Building)		
Bonds		
Interest on Bonds		
Other Expense		
Total		
Fixed Charge (Building)		
Special Assessments		
Other Expense		
Total		

OAK PARK SCHOOLS

Figure 12. - Voucher Jacket, inside, (account names printed)

BOARD OF EDUCATION
ROCHESTER, N. Y.

CLAIM VOUCHER

Schedule No..... Voucher No.....

.....
Appropriation or Fund

.....
Name of Claimant or Vendor

.....
Street Address

.....
City and State

ASSIGNED TO

.....

.....
Description of Items and Date of Delivery

.....

.....

Amount of Claim Voucher $.....

Amount of audit $.....

Date of audit..... .....
Auditor

Paid by check No.....Dated.....19

on.....

Received....., 19
the aforesaid check for the amount of final audit, in full settlement of the within claim.

.....
Vendor or Claimant

Per.....

COMPTROLLER'S OFFICE
CITY OF ROCHESTER, N. Y.

Card Record	Extension	Investigation	Fund Record

Fold Here

BOARD OF EDUCATION
ROCHESTER, N. Y.

CERTIFICATION

I hereby certify that I have examined or caused to be examined the items herein, and that the services and articles mentioned have been actually ordered, rendered and received for the use and benefit of the Board of Education, and that the claim is in all respects just and correct.

.....
To be signed by the Asst. Supt. or Secretary of the Board of Education

ANALYSIS OF EXPENDITURE

Code No.	Order No.	Amount	Estimate

Fold Here

Figure 13. - Voucher Jacket and Claim Voucher, back (for coded accounts)

Form T-1

Receipts Register—Year Ending June 30, 19____

Date	FROM WHOM	FOR	Their Number	Receipt Number	Total Amount	General Fund	Schoolhouse Fund
1	2	3	4	5	6	7	8
		Amount Brought Forward					

Form T-2

Disbursements Register—Year Ending June 30, 19____

Date Paid	Warrant or Check No.	Date of Warrant or Check	TO WHOM ISSUED	BANK WHERE PAID	AMOUNT PAID		
					General Fund	Schoolhouse Fund	
1	2	3	4	5	6	7	8
				Amount Brought Forward			

Figure 14. - Cash Receipts Book and Appropriations Ledger

Voucher or Check Register (simple forms for small systems)

Form S-1

Cash Receipts

Date	FROM WHOM	PURPOSE	TOTAL AMOUNT		
			Our Receipt Number	General Fund	School House Fund
1	2	3	4	5	6
		Amount Brought Forward			

Figure 15. - Cash Receipts Book and Appropriations Ledger (showing sources and funds)

Voucher Register and Summary Distribution Ledger

Form S-2

Warrant Register

Date	Warrant No.	TO WHOM	FOR WHAT	TOTAL		GENERAL FUND			
				General Fund	Schoolhouse Fund	General Control	INSTRUCTION		
							Teachers Salaries	Text Books	Supplies
1	2	3	4	5	6	7	8	9	10
			Amount Brought Forward						

Year Ending June 30, 19___

GENERAL FUND							SCHOOL HOUSE FUND					
REVENUE RECEIPTS				NON-REVENUE RECEIPTS			REVENUE RECEIPTS		NON-REVENUE RECEIPTS			
District Tax	Appropriations	Tuition	Other Sources	Sale of Supplies	12	Other Sources	Tax for Bonds and Interest	Other Taxes	Sale of Bonds	17	Other Sources	19
7	8	9	10	11		13	14	15	16		18	

Year Ending June 30, 19___

GENERAL FUND										SCHOOLHOUSE FUND				
AUXILIARY AGENCIES			Coordinate Activities	Operation of Plant	Maintenance of Plant	Fixed Charges	Capital Outlay	Debt Service	Transfer to Schoolhouse Fund	CAPITAL OUTLAY		DEBT SERVICE		Transfer to General Fund
Transportation	Tuition	Other Items								New Buildings and Sites	Other Capital Outlay	Bonds	Interest	
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25

DISTRIBUTION LEDGER

I- Administration (General Control)

Date	To Whom, For What, or Voucher Number	Code	Total	Board of Education and Secretary's Office				General and Educational Administration				Business Administration			
				Salaries		Supplies	Other Expense	Salaries		Supplies	Other Expense	Salaries		Supplies	Other Expenses
				Administrative	Clerical			Administrative	Clerical			Administrative	Clerical		
	Code Number														
	Budget Appropriation														

II- Instruction

Date	To Whom, For What, or Voucher Number	Code	Total	Salaries								Other Expenses of Instruction
				Supervisors	Principals	Instructional Staff		Clerical Assistants	Textbooks	Teaching		
						Teachers	Other Instructional Staff					
	Code Number											
	Budget Appropriation											

III- Auxiliary Services

A- School Services

Date	To Whom, For What, or Voucher Number	Code	Total	Medical Inspection			Dental Inspection			Nurse Service			Welfare Work		Extra Curricular Activities		Free Lunches or Lunch Room Deficits		Other
				Salaries	Supplies and Expenses	Contractual Services	Salaries	Supplies and Expenses	Contractual Services	Salaries	Supplies and Expenses	Contractual Services	Salaries	Supplies and Expenses	Salaries	Supplies and Expenses	Salaries	Supplies and Expenses	
	Code Number																		
	Budget Appropriation																		

B- Transportation

Date	To Whom, For What, or Voucher Number	Code	Total	Publicly Owned and/or Operated						Contractual Service	Payments in Lieu of Transportation	Insurance on Equipment and Employees	Other
				Administration		Operation		Maintenance					
				Salaries	Supplies and Expenses	Salaries	Supplies and Expenses	Salaries	Supplies and Expenses				
	Code Number												
	Budget Appropriation												

C- Community Services

Date	To Whom, For What, or Voucher Number	Code	Total	Public Libraries		Public Recreation		Community Center		Forums		Services to Private and Parochial Schools		Custodial Costs in Residential Schools		Other
				Salaries	Supplies and Expenses	Salaries	Supplies and Expenses	Salaries	Supplies and Expenses	Salaries	Supplies and Expenses	Salaries	Supplies and Expenses	Salaries	Supplies and Expenses	
	Code Number															
	Budget Appropriation															

Figure 16 - Multi-Column Distribution Ledger

IV- Operation of Plant

Date	To Whom, For What, or Voucher Number	Code	Total	Salaries and Wages	Engineers' and Janitors' Supplies	Fuel	Light and Power	Water			Other Expenses of Operation		
	Code Number												
	Budget Appropriation												

V- Repairs and Replacements (Maintenance) of Plant

Date	To Whom, For What, or Voucher Number	Code	Total	Grounds			Buildings and Mechanical Equipment			Educational Equipment and Furniture			Other
				Salaries	Supplies and Expenses	Contractual Services	Salaries	Supplies and Expenses	Contractual Services	Salaries	Supplies and Expenses	Contractual Services	
	Code Number												
	Budget Appropriation												

VI- Fixed Charges

Date	To Whom, For What, or Voucher Number	Code	Total	May Be Allocated to Pupil Costs						Should Not Be Allocated to Pupil Costs		
				Insurance Premiums	Judgments (or Payment in Lieu of court decision)	Sickness Allowances (or Excess Payments to Substitute Teachers	Payments to Teacher or Civil Service Retirement Funds	Rent	Other	Transfers to Other School Systems for Tuition, etc.	Refunds	Other
	Code Number											
	Budget Appropriation											

VII- Capital Outlays

Date	To Whom, For What, or Voucher Number	Code	Total	Sites and Improvement of Sites	New Buildings	Additions to Buildings	Alterations to Buildings	Equipment		
								School Library Books	Furniture, Laboratory Equipment and Fixtures	Busses and Other Transportation Equipment
	Code Number									
	Budget Appropriation									

VIII- Debt Service From Current Funds 1/

Date	To Whom, For What, or Voucher Number	Code	Total	Retirement of:			Interest Payment in:			Payments to Sinking Funds For Bond Retirement
				Short-Term Loans	Warrants or Bills of Previous Year	Bonds	Short-Term Loans	Warrants	Bonds	
	Code Number									
	Budget Appropriation									

1/ Columns can be added for payments from sinking funds and special funds or separate ledgers may be kept for these funds for such items as are paid from them.

Figure 16 (Contd.).- Multi-Column Distribution Ledger

Form No. 26—D. of S.

THE BOARD OF EDUCATION

CINCINNATI, OHIO

WAREHOUSE REQUISITION

Requisition No._____ Voucher No._____

Date_____ Job No._____

To the Division of Supplies:

I hereby certify that the items specified below are necessary for use at

_____ **Delivery on, or before**_____

Name of School, Department or Division

_____

Principal or Head of Department or Division

1

NOTE: Copies One, Two and Three to be forwarded to Department Head for approval.
Copy Four to be retained by Requisitioner.

Catalog Number	ARTICLE	√	REQUIRED Quantity	REQUIRED Unit	UNIT PRICE	VALUE	CODE FOR ACCOUNTS TO BE CHARGED

BOARD OF EDUCATION — ROCHESTER, N. Y.

ANALYSIS OF PETTY CASH EXPENDITURES

(To accompany all petty cash receipts returned to Finance Department for payment)

School..... Date.....

Departments to which expenditures should be charged	SPENT FOR: Supplies Dollars	Supplies Cents	Replacement of Broken Equipment Dollars	Replacement of Broken Equipment Cents	Miscellaneous Expenditures Kind	Miscellaneous Expenditures Dollars	Miscellaneous Expenditures Cents	Name of Purchaser
Elementary Schools								
Home Economics								
Janitor								
Manual Training								
Principal's Office								
Special Education								
Secondary Schools								
Art								
Commercial								
Home Economics								
Janitor								
Industrial Arts:								
Art Craft								
Cabinet								
Commercial Art:								
Drafting								
Electrical								
Foundry								
Gas Engine								
Lithography								
Machine								
Masonry								
Opportunity Shop								
Pattern								
Photography								
Plumbing								
Pottery								
Printing								
Sheet Metal								
Shoe Repair								
Tailoring								
Technical								
Tryout								
Welding								
Principal's Office								
Science								
TOTALS								
GRAND TOTAL								

Received, Board of Education Date.....

(ss-w-se)

Figure 19. - Petty Cash Fund Report

REMITTANCE REPORT TO BOARD OF EDUCATION

Education Building, Rochester, N. Y.

By School..... Date.....

Accounts to Which This Money Should be Credited

	Teacher's Name	Dollars	Cents
I. Revolving Fund			
A. Rentals (Books and Supplies)			
B. Lunch room			
C. Music			
II. General Account			
A. Sale of Materials			
Special Education			
Art			
Commercial			
Home Economics			
Industrial Arts (El. Schools)			
Industrial Arts (Sec. Schools)			
Art Craft			
Auto Mechanics			
Aviation Ground School			
Battery and Ignition			
Cabinet			
Commercial Art			
Electrical			
Industrial Science			
Industrial Chemistry			
Lithography			
Machine			
Mechanical Drawing			
Pattern			
Photography			
Printing			
Sheet Metal			
Shoe Construction			
Shoe Repair			
Tailoring			
Technical			
Tryout			
Welding			
B. Miscellaneous			
Lost Library Books			
Telephone			
Science (Breakage)			
	Total		

INSTRUCTIONS

1. All money deposited with the Finance Department should be reported on this form.
2. Make this report in triplicate, presenting all three copies with the money at the Finance Department.
3. The second copy will be receipted and returned to you.

DEPOSITED WITH BOARD OF EDUCATION
EDUCATION BUILDING, ROCHESTER, N. Y.

By School No..... Date.....

Receipts from.....

.....

.....

	Dollars	Cents	✓
.....Bills			
.....Dollars			
.....Halves			
.....Quarters			
.....Dimes			
.....Nickels			
.....Pennies			
Total			

Please Mark All Package Money With Name Or Number of School

Checks (List Separately)

Received, Date.....
BOARD OF EDUCATION,
.....

Figure 20. - Remittance Report for Revolving Funds (with Perforated Deposit Slip)

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